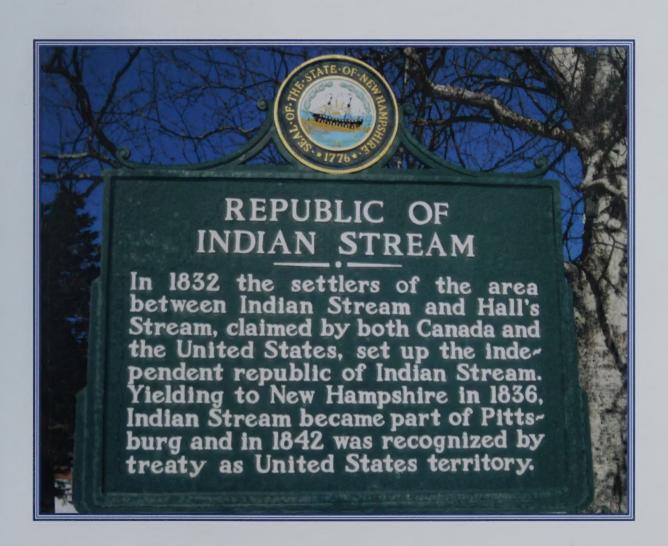
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# ANNUAL REPORT

OF THE TOWN OFFICERS
OF THE TOWN OF

# PITTSBURG

**NEW HAMPSHIRE** 



FOR THE YEAR ENDING

**DECEMBER 31, 2012** 



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#### **ELECTED TOWN OFFICERS**

	Term Expires
SELECTMEN – Burnham A. Judd	2013
- Stephen J. Ellis	2014
- Brendon K. McKeage	2015
TOWN CLERK – Marise C. Burns	2013
TOWN TREASURER - Catherine E. McComiskey	2015
MODERATOR – Eddie Evarts	2014
ROAD AGENT – Ernest Dale Ward (Appointed)	2015
TRUSTEES OF TRUST FUNDS – Roberta J. Covill	2013
- Roy E. Amey	2014
– David G. Covill	2015
SUPERVISORS OF THE CHECKLIST – Lucie A. Gray	2014
– Leslie J. Mikucki	2016
- Helen L. Lord	2018
LIBRARY TRUSTEES – Ann M. G. Gray	2013
- Helen L. Lord	2014
– Kim Rae Judd Chase	2015
OVERSEER OF WELFARE – Brendon K. McKeage	2013

#### APPOINTED TOWN OFFICERS

TAX COLLECTOR – Norma E. Covill DEPUTY TAX COLLECTOR – Gordon L. Covill

POLICE CHIEF – Richard E. Lapoint
POLICE OFFICERS – Richard Dube, Dwane Sweatt
Adam Cheney, Geoffrey Younglove

FIRE CHIEF – Kevin D. Lassonde FIRE WARDS – Roy Amey, Gary Covell, David Parker

CEMETERY SEXTON – Brendon K. McKeage EMERGENCY MANAGEMENT DIRECTOR – Richard E. Lapoint HEALTH OFFICER – Roy E. Amey (Appointed by State) FOREST FIRE WARDEN – Roy E. Amey (Appointed by State)

#### SELECTMEN'S ANNUAL REPORT

In March, Brendon K. McKeage was re-elected to the Board of Selectmen. Stephen J. Ellis was appointed chairman.

The second new "Welcome to Pittsburg" sign was installed across from the fire station last summer with the help of our highway department.

The Selectmen continue to support the expansion of all-terrain vehicles use as a means to develop the local economy. In April, the selectmen met with DES Commissioner Tom Burack, DRED Commissioner George Bald, and Trails Bureau Chief Chris Gamache to discuss Senate Bill (SB) 250. This bill proposed an ATV trail across DES land at Murphy Dam and the opening of Back Lake Road from the intersection of Route 3 to the Town's transfer station which is State-owned. In July, the selectmen approved the opening of Back Lake Road from Moose Pond Road to the Town Transfer Station. Previously, the State opened their section which connects to Route 3 onto Murphy Dam with a proposed trail along Cedar Stream Road. In August, the selectmen held a public hearing to discuss the opening of Halls Stream Road, Murphy Dam Road, Dalton Road, Spruce Lane, and Maplewood Lane. After considerable debate and much advice from the public, the selectmen approved the opening of Dalton Road and Spruce and Maplewood Lanes.

The selectmen have spent a considerable amount of time and attention to the new water project. In August, six bids were presented to the Board by Horizons Engineering Inc., with the lowest bidder being Kingsbury Companies LLC of Waitsfield, Vermont at \$664,556. The engineering construction services for this contract #1 were for the construction of the 50 thousand gallon water storage tank, treatment pump facility, and the water main leading from the site across the Connecticut River to Route 3. As contract #1 nears completion, bids are underway which will provide water meters and hookups in each home. This past summer, the Town spent a considerable amount of money repairing two major water leaks. The first one had to do with our main line coming up from the Connecticut River next to Route 3 and the second repair was in the school parking lot. In all, the Town spent another \$17,460 to repair these two lines.

The selectmen continue to study the best way to harvest the timber on the Town Farm at the end of Cheesefactory Road and the Philbrook Park located just north of Beach Road on Route 3. Last summer, we met with County Forester Brendan Prusik and Will Staats of the Fish & Game Department over a period of two days and walked both parcels of property. After much discussion, it was determined that the Board would conduct a selective style cut on the properties with a formal management plan. This plan would not only create a habitat to increase the animal population but also to create an area that would be enjoyed by our citizens and our visitors. In doing so, we applied for and received a \$2,000 grant from Fish & Game to meet this objective.

In July, the Kid's Pond was drained and dredged. Several large concrete blocks were brought in as a retaining wall to support the dry fire hydrant. We would like to give a special thanks to Albert Cloutier for donating his time and equipment for the project.

Also in July, a state-of-the-art half basketball court was built in the town park. This project would not have been possible if it weren't for the generous donation of the Robie and Ormsbee families and the many volunteers that worked to make it happen.

In August, the Selectmen put 3 tax-deeded properties up for sale. The parcel on Vista Way sold for \$35,001, the parcel on Jims Road sold for \$45,225, and the parcel on North Main Street sold for \$17,000. This revenue of \$97,226 was placed in the general fund to offset taxes.

This year is the year that we are required by law to have a "full revaluation update". Our last full update was in 2009. Avitar will be doing the assessing and will view approximately 2,500 land and building parcels. The full update is estimated to go through a good part of the summer before the new tax rate is set for the December billing.

In 2012, the highway department went through some employee changes. Walter (Jim) Hartshorn retired in August after working for the town for 11 years. Jim's retirement left a vacancy within the department which was filled by our elected road agent of 4½ years, Keith Robinson, in October. In searching to fill the road agent vacancy, we reviewed many applications and ultimately appointed Ernest (Dale) Ward because of his experience and leadership qualities to finish out Keith's 3-year term which will expire in 2015. As planned, paving was done on sections of Back Lake Road and Beach Road at a cost of approximately \$66,000. Although the Town only appropriated \$50,000 for paving, another \$16,000 was moved from the gravel budget resulting in less gravel being laid on roads that needed it. This year's operating budget calls for \$25,000 for the gaveling of dirt roads and \$50,000 for the continuation of paving on Back Lake Road and Beach Road.

Our town wastewater treatment facility continues to challenge us as it ages. It's likely that the selectmen will have to make an unpopular decision to raise rates. This income will cover cost of maintaining the system with new pumps & panels, rebuilding the structure on Mill Street to meet safety requirements, and the composting of the material at the septage lagoon on Indian Stream. As it is now, costs are slightly exceeding our revenues.

The transfer station continues to operate effectively and efficiently. A total of 446 tons of municipal waste was transported from the facility. The transfer station also went through a change in operators when Archie Judd decided to leave. In Archie's place, the selectmen hired George Ellis after reviewing several applicants. George is no stranger to the community as we have used him in a pinch not only at the transfer station but the highway department as well. George will be required by State law to become a certified operator in the spring. This past summer a small section of pavement was laid down at the transfer station as you drive in. We hope to pave more this year.

Much time was spent on developing a Comprehensive Economic Development Plan for the Town. Peter Maccini chairs a Board consisting of five subcommittees – Technology, Image, Education, Medical, and Grants. Information gathered through a questionnaire completed by citizens last year and input received at a spaghetti dinner meeting has guided our directions. A current report of activities will be available to the public in the near future.

Another busy year has come to an end as we look forward to the challenges that 2013 will bring. We want to express our sincere appreciation to all of our employees and volunteers for their hard work and to the citizens of Pittsburg for their continued support.

Stephen J. Ellis

Brendon K. McKeage

Burnham a Justel-Burnham A. Judd

#### TOWN WARRANT PITTSBURG, NEW HAMPSHIRE

#### THE POLLS WILL BE OPEN FROM 10:00 A.M. TO 6:00 P.M.

To the Inhabitants of the Town of Pittsburg, in the County of Coos, in the State of New Hampshire qualified to vote in Town Affairs:

You are hereby notified to meet at the Bremer Pond Auditorium in said Town of Pittsburg on Tuesday, the 12<sup>th</sup> day of March 2013, at 10:00 of the clock in the forenoon, to act upon the following subjects:

- 1. To bring in your ballots for the election of one Selectman for three years; one Town Clerk for three years; one Library Trustee for three years; one Trustee of Trust Funds for three years; one Overseer of Welfare for one year.
- 2. To see if the Town will vote to raise and appropriate the sum of \$131,300 to purchase a new six-wheel plow truck and authorize the withdrawal of \$76,000 from the Highway Heavy Equipment Capital Reserve Fund created for that purpose. The balance of \$55,300 will be raised by taxation. (Recommended by the Selectmen)
- 3. If the previous article passes, to see if the Town will vote to sell the old 2001 International plow truck by sealed bids and use the proceeds of the sale to offset the cost of the new truck equipment. (Recommended by the Selectmen)
- 4. If Article #2 does not pass, to see if the Town will vote to raise and appropriate the sum of \$25,000 to be added to the Highway Heavy Equipment Capital Reserve Fund previously established. (Recommended by the Selectmen)
- 5. To see if the Town will vote to raise and appropriate the sum of \$10,000 to be added to the Police Cruiser Capital Reserve Fund previously established. (Recommended by the Selectmen)
- 6. To see if the Town will vote to raise and appropriate the sum of \$25,000 to be added to the Fire Truck Capital Reserve Fund previously established. (Recommended by the Selectmen)
- 7. To see if the Town will vote to raise and appropriate the sum of \$10,000 to be added to the Fire/Rescue Equipment Capital Reserve Fund previously established.. (Recommended by the Selectmen)
- 8. To see if the Town will vote to raise and appropriate the sum of \$5,000 to be added to the Trash Compactor Capital Reserve Fund previously established. (Recommended by the Selectmen)
- 9. To see if the Town will vote to authorize the withdrawal of \$25,000 from the Ambulance and Equipment Capital Reserve Fund to offset this year's cost to the 45<sup>th</sup> Parallel EMS. {If this article passes, the operating budget will be reduced by \$25,000.} (Recommended by the Selectmen)

- 10. To see if the Town will vote to appropriate \$10,000 to be used to restore a 1934 Ford Fire Truck which was the second truck owned by the Pittsburg Fire Dept with said funds to come from the Tillotson North Country Foundation. This truck will be shown on festive occasions such as the Old Home Day Parade, Moose Festival Parade, and 4<sup>th</sup> of July. It will also be part of the Fire Department tours to educate our school children and visitors. It will be displayed in the Pittsburg Fire Station and once completed, will be maintained by the Town. No amount is being raised in taxation. (Recommended by the Selectmen)
- 11. To see if the Town will vote to raise and appropriate the sum of \$1,243,622 which represents the operating budget. Said sum DOES NOT include special warrant articles addressed. (Recommended by the Selectmen)
- 12. To see if the Town will vote to adopt the following Town Ordinance:

#### **BURGLAR ALARM SYSTEMS ORDINANCE**

Whereas, the Pittsburg Police Department receives many false burglar alarms when there is no officer on duty, resulting in unanticipated callout costs; and

Whereas, it is the duty of each alarm system subscriber to maintain all components of the alarm system in good working order at all times to ensure that the sensory mechanism is adjusted to suppress false indications of intrusions so that the alarm system will not be activated by impulses due to short flashes of light, wind, noises, or other forces unrelated to genuine alarms;

Therefore, each alarm system subscriber shall be allowed two false alarms in a calendar year after which there will be a \$40 fee charged for each false alarm thereafter. The fee will be payable to the Town of Pittsburg within 30 days. The amount of the fee is subject to change at the discretion of the Board of Selectmen.

This Ordinance shall be enforced by the Pittsburg Police Department and will take effect upon its passage.

13 To transact any other business that may legally come before this meeting.

Polls will not close before 6:00 P.M.

Any person with a physical disability who needs assistance to attend the Town Meeting and/or needs assistance while at the Town Meeting is to call the Town Office at 538-6697.

Given under our hands at said Pittsburg, this <u>19th</u> day of February, in the year of our Lord two thousand thirteen.

Stephen J. Ellis, Chairman

Brendon K. McKeage

Burnham A. Judd BOARD OF SELECTMEN

A True Copy of Warrant – Attest:

Stephen J. Ellis, Chairman

Brendon K, McKeage

BOARD OF SELECTMEN

### TOWN BUDGET

	APPROP.	ACTUAL EXPENSE	APPROP.
PURPOSE OF APPROPRIATIONS	2012	2012	2013
GENERAL GOVERNMENT	\$	\$	\$
Executive	70,000	67,760	71,000
Election, Reg. & Vital Statistics	27,000	24,962	25,000
Financial Administration	51,000	44,842	60,550
Revaluation of Property	43,000	44,920	39,000
Legal Expense	5,000	4,529	10,000
FICA & Retirement	55,000	49,885	55,000
General Government Buildings	20,500	10,599	18,000
Cemeteries	16,000	7,038	16,000
Insurance	35,100	32,733	26,200
Regional Association (NCC)	1,767	1,767	1,797
Other General Government - Town Line	3,000	1,230	3,000
PUBLIC SAFETY			1
Police Department	109,000	100,625	109,000
Ambulance Service	55,200	55,120	60,400
Fire Department	69,500	67,893	69,500
Emergency Management	500	250	500
Communications/Dispatch	34,300	33,473	39,225
HIGHWAYS & STREETS			
Highways, Streets & Bridges	310,000	309,988	310,000
Highway Block Grant	56,740	13,167	55,000
Street Lighting	14,000	12,090	14,000
SANITATION			
Solid Waste Disposal	104,000	101,006	104,000
Sewer Operation and Maintenance	50,000	32,063	48,900
WATER DISTRIBUTION			
Water Services	29,000	32,412	44,850
HEALTH		1	
Administration	300	300	300
Health Agencies & Hospital	7,400	7,400	7,400
WELFARE			
Administration & Direct Assistance	8,400	300	7,850
Community Action Programs	3,150	3,150	3,150
CULTURE & RECREATION			
Parks & Recreation	30,000	23,001	30,000
Library	3,000		3,000
Old Home Day	3,000	3,000	3,000
Summer Recreation	5,200	5,028	8,000
DEBT SERVICE			
Interest on Tax Anticipation Notes	1	-	_
OPERATING BUDGET TOTAL	1,220,058	1,093,531	1,243,622

SPECIAL WARRANT ARTICLES	APPROP. 2012	EXPENDED 2012	APPROP. 2013
New Hwy Plow Truck (Article #2)	44,500	44,500	131,300
Sealing Town Roads	50,000	50,000	
Hwy Heavy Equip. Capital Reserve (Article #4)	25,000	25,000	25,000
Police Cruiser Capital Reserve (Article #5)	10,000	10,000	10,000
Fire Truck Capital Reserve (Article #6)	25,000	25,000	25,000
Fire/Rescue Equip. Capital Reserve (Article #7)			10,000
New Utility Rescue Trailer	15,000	8,000	
Revaluation Capital Reserve	10,000	10,000	
Trash Compactor Capital Reserve (Article #8)	5,000	5,000	5,000
Old Fire Truck Restoration (Article #10)			10,000
SPECIAL WARRANT ARTICLES	184,500		216,300
	ESTIMATED	ACTUAL	ESTIMATED
	REVENUE	REVENUE	REVENUE
SOURCE OF REVENUE	2012	2012	2013
TAXES	\$	\$	2015
Land Use Change Taxes	7,500	27,500	3,000
Timber Taxes	129,000	131,657	75,000
Payment in Lieu of Taxes	60,714	61,483	61,483
Interest & Penalties on Delinquent Taxes	55,000	63,377	55,000
Excavation Tax (\$.02 cents per cu. yd.)	233	233	200
LICENSES, PERMITS & FEES	233	255	200
Moter Vehicle Permit Fees	190,000	198,657	190,000
Other Licenses, Permits & Fees	7,000	7,738	7,000
FROM STATE	,,000	1,720	,,000
Meals & Rooms Tax Distribution	38,861	38,855	35,000
Highway Block Grant	56,461	56,461	55,000
State & Federal Forest Land Reimbursement	2,610	2,610	2,000
Other	11,500	11,579	500
CHARGES FOR SERVICES		,	
Income from Departments	30,000	41,869	30,000
Other Charges	25,000	34,172	25,000
MISCELLANEOUS REVENUES			
Sale of Tax Deeded Property	97,226	97,226	
Interest on Investments	2,500	3,724	2,500
Other (Article #10)	34,110	34,564	10,000
INTERFUND TRANSFERS IN	,		
From Sewer O & M (offset)	50,000	32,063	48,900
From Capital Reserve Fund (Article #2 & #9)	25,000	25,000	101,000
From Trust & Fudiciary Funds	24,632	24,632	19,218
OTHER FINANCING SOURCES	2.,002		
Estimated Fund Balance To Reduce Taxes	103,000	103,000	75,000
TOTAL EST. REVENUES & CREDITS	950,347	996,400	795,801
**BUDGET SU	JMMARY**	T 5: V	
	1 4	Prior Year	Ensuing Year
Operating Budget Appropriations Recommended	1 *	1,220,058	1,243,622
Special Warrant Articles Recommended **		184,500	216,300

**BUDGET SUMMARY**			
	Prior Year	Ensuing Year	
Operating Budget Appropriations Recommended *	1,220,058	1,243,622	
Special Warrant Articles Recommended **	184,500	216,300	
TOTAL Appropriations Recommended	1,404,558	1,459,922	
Less: Amount of Estimated Revenues & Credits	950,347	795,801	
Estimated Amount of Taxes To Be Raised	454,211	664,121	

<sup>\*</sup> This amount will be reduced by \$25,000 if Article #9 passes.

\*\* This amount will be less depending on vote of Articles #2 & #4.

# COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES

#### FISCAL YEAR ENDING DECEMBER 31, 2012

TITLE OF APPROPRIATION	APPROP.	EXPENDED	UNEXP. BALANCE	OVER- DRAFT
OPERATING BUDGET:	70.000	07.700	0.040	
Executive	70,000	67,760	2,240	
Elections, Reg. & Vital Statistics	27,000	24,962	2,038	
Financial Administration	51,000	44,842	6,158	4.000
Revaluation of Property	43,000	44,920		1,920
Legal Expense	5,000	4,529	471	
FICA & Retirement	55,000	49,885	5,115	
General Government Buildings	20,500	10,599	9,901	
Cemeteries	16,000	7,038	8,962	
Insurance	35,100	32,733	2,367	
Regional Association (NCC)	1,767	1,767		
Town Line Perambulation	3,000	1,230	1,770	
Police Department	109,000	100,625	8,375	
Ambulance	55,200	55,120	80	
Fire Department	69,500	67,893	1,607	
Emergency Management	500	250	250	
Communications/Dispatch	34,300	33,473	827	
Highways & Streets	310,000	309,988	12	
Highway Block Grant	56,461	13,167	43,294	
Street Lighting	14,000	12,090	1,910	
Solid Waste Disposal	104,000	101,006	2,994	
Sewer Operation & Maintenance	50,000	32,063	17,937	
Water Services	29,000	32,412	·	3,412
Health Administration	300	300		
Health Agencies & Hospital	7,400	7,400		
Welfare Admin. & Direct Assistance		300	8,100	
Community Action Programs	3,150	3,150		
Town Parks	30,000	23,001	6,999	
Library	3,000	3,000	2,223	
Old Home Day	3,000	3,000		
Summer Recreation Program	5,200	5,028	172	
Interest-Tax Anticipation Note	1	0,020	1	
TOTALS	1,219,779	1,093,531	131,580	5,332
	.,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,	-,

NET SURPLUS OF APPROPRIATIONS -----\$126,248-----

2012 SPECIAL WARRANT ARTICLES:	APPROP.	EXPENDED
New Dump Truck (Art. #2)	44,500	44,500
Sealing Town Roads (Art. #3)	50,000	50,000
Hwy Heavy Equipment Cap. Reserve (Art. #4)	25,000	25,000
Police Cruiser Capital Reserve (Art. #5)	10,000	10,000
Fire Truck Capital Reserve (Art. #6)	25,000	25,000
New Utility Rescue Trailer (Art. #7)	15,000	8,000
Revaluation Capital Reserve (Art. #8)	10,000	10,000
Trash Compactor Capital Reserve (Art. #9)	5,000	5,000
TOTALS	184,500	177,500

### 2012 ENCUMBRANCES EXPENDED:

FEMA Flood Disaster Grant	5,206.00
Highway Block Grant	6,005.00
Youth Employment/Recreation Grant	3,500.58
	14,711.58

#### **ENCUMBERED FOR 2013:**

Coos County Economic Development Grant	3,944.22
Highway Block Grant	43,294.00
Utility Rescue Trailer	7,000.00
	54,238.22

#### **CONSOLIDATED BALANCE SHEET**

AS OF DECEMBER 31, 2012

#### **ASSETS**

GENERAL FUND - CASH ON HAND		\$ 966,759.64
SPECIAL REVENUE FUNDS: Bremer Pond Memorial Library Pittsburg Old Home Day Police Dept. Asset Forfeiture Fund	\$ 505.37 6,616.84 91,086.92	00 200 42
ENTERPRISE FUND: Sewer Operation & Maintenance Fund		98,209.13 45,180.45
		,
CAPITAL RESERVE & TRUST FUNDS: Ambulance & Equipment Cap. Res. Fire Truck Capital Reserve Fire/Rescue Equipment Cap. Res. Highway Heavy Equipment Cap. Res. Police Cruiser Capital Reserve Revaluation Capital Reserve Trash Compactor Capital Reserve Gayle S. Carr Expendable Trust  ACCOUNTS DUE TO THE TOWN:	42,709.15 92,035.25 20,039.67 76,727.19 10,298.74 50,097.99 15,021.51 92,007.53	398,937.03
From State of New Hampshire:  1/2 Fire Warden Service Bills	974.14	
Uncollected Water Rents Uncollected Sewer Rents	4,103.71 2,350.00	
Other Accounts Receivable	772.87	
UNREDEEMED TAX LIENS:		8,200.72
Levy of 2010 Levy of 2011	89,639.12 141,379.02	
UNCOLLECTED 2012 TAXES		231,018.14
Property Taxes	355,821.70	
Yield Taxes	716.82	356 539 53
TOTAL ASSETS		356,538.52 \$ 2,104,843.63

### **LIABILITIES AND FUND EQUITY**

LIABILITIES:		
Due to State of NH - Dog License Fees	\$ 55.00	
- Vital Records Fees	60.00	
Due to Pittsburg School District	1,167,303.00	
Due to Sewer O & M Fund (Sewer Rents)	2,350.00	
Deferred C.E.R.T. Funds	669.13	
Deferred Web Site Funds	360.20	
Deferred Water Rents	28,194.32	
Property Tax Credits	4,483.95	
Accrued Sick Leave	14,857.12	
Other Accounts Payable	21,147.90	
		\$ 1,239,480.62
FUND EQUITY:		
Reserved for Encumbrances:		
Economic Development Grant	3,944.22	
Highway Block Grant	43,294.00	
Utility Rescue Trailer	7,000.00	
		54,238.22
Special Revenue Funds	98,209.13	
Enterprise Fund	45,180.45	
Capital Reserve & Trust Funds	398,937.03	
Capital Neserve & Trust I unus	330,337.03	542,326.61
		042,020.01
TOTAL LIABILITIES AND FUND EQUITY		\$ 1,836,045.45
LINDEGIONATED FUND DAI ANGE (GUDDI	110)	£ 000 700 40
UNDESIGNATED FUND BALANCE (SURPL	05)	\$ 268,798.18

#### DEPARTMENT OF REVENUE ADMINISTRATION

Municipal Services Division
2012 Tax Rate Calculation

10/23/12 No Audit Received - R\$A 41:31-d

	TOWN	/CITY:	PITTSBURG
--	------	--------	-----------

Due to County

Gross Appropriations	1,404,558
Less: Revenues	950,347
	0
Add: Overlay (RSA-76:6)	3,424
. War Service Credits	12,800

Net Town Appropriation	·	470,435
Special Adjustment		0

Approved Town/City Tax Effort	470 425	TOWN RATE
		1.62

#### SCHOOL PORTION

Net Local School Budget:			
Gross Approp Revenue	3,038,629	760,956	2,277,673
Regional School Apportionment			0
Less: Education Grant			(35,370)

Education Tax (from below)	(631,746)		LOCAL
Approved School(s) Tax Effort		1,610,557	SCHOOL RATE
		7	5.57

#### **EDUCATION TAX**

Equalized Valuation(no utilities) x	\$2.390		STATE
264,328,803		631,746	SCHOOL RATE
Divide by Local Assessed Valuation (no utilities)			2.28
276,798,395			

#### COUNTY PORTION

1,353,041

Approved County Tax Effort	1,353,041 COUNTY RATE
	4.68

		TOTAL RATE
Total Property Taxes Assessed	4,065,779	14.15
Less: War Service Credits	(12,800)	
Add: VIllage District Commitment(s)	0	
Total Property Tax Commitment	4.052.979	

#### **PROOF OF RATE**

	Local Assessed Valuation		Tax Rate	Assessment
Education Tax	(no utilities)	276,798,395	2.28	631,746
All Other Taxes		289,357,995	11.87	3,434,033
				4,065,779

#### **SUMMARY INVENTORY OF VALUATION**

		2012	2011
	# OF	ASSESSED	COMPARATIVE
	ACRES	VALUATION	VALUATION
VALUE OF LAND ONLY		\$	\$
A. Current Use	130,829.53	5,204,595	5,504,667
B. Residential	15,975.38	117,940,600	118,729,400
C. Commercial	501.62	8,041,400	7,849,300
D. Total of Taxable Land	147,306.53	131,186,595	132,083,367
E. Tax Exempt (\$15,155,600)	31,772.39		
VALUE OF BUILDINGS ONLY			
A. Residential		126,459,900	124,822,800
B. Manufactured Housing		4,207,200	4,212,400
C. Commercial		15,049,700	14,882,700
D. Total of Taxable Buildings E. Tax Exempt (\$6,308,000)		145,716,800	143,917,900
PUBLIC UTILITIES		12,559,600	11,598,600
VALUATION BEFORE EXEMPTIO	NS	289,462,995	287,599,867
ELDERLY EXEMPTIONS (7)		-105,000	-105,000
NET VALUATION ON WHICH THE TATOWN, COUNTY & LOCAL ED. TAX I		289,357,995	287,494,867
LESS PUBLIC UTILITIES		-12,559,600	-11,598,600
NET VALUATION WITHOUT UTILITIES TAX RATE FOR STATE EDUCATION		\$ 276,798,395	\$ 275,896,267

Notice to Property Owners Per RSA 674:39-aa:

Lots or parcels that were involuntarily merged prior to Sept. 18, 2010 by the Town, without owner consent at the time of the merger, shall be restored to their premerger status at the request of the owner.

#### **SCHEDULE OF TOWN PROPERTY**

	ACRES	VALUATION
Town Office/Police Station Town Hall & Old Fire Station Fire/Rescue Station	0.22 1.32	\$ 203,300 289,700 389,400
Highway Dept Garage - Sand Shed Lots (3) - River Rd Lot	0.24 0.24	49,200 26,800 18,700
Sewer Dept Indian Stream Septage Site - Pumping Stations (3) Transfer Station & Old Dump	8.2 0.14 39.1	37,600 20,400 182,700
Town Park & Tennis Court Back Lake Property - Town Beach	2.68	118,900 207,100
- Guides Lot - Rights-of-Way (17) - Spooner Rd Boat Launch	0.84 0.87 0.16	511,300 212,900 192,800
Cemeteries - Indian Stream - Hollow	2.39 5.6	31,200 42,000
- Lake Other Land - Town Farm - Philbrook Park	0.72 104.4 62.5	29,100 95,300 150,800
- Land along River - Main St - Boat Launch - First Lake	39.17 0.25 2.75	158,200 157,200
Water Reservoir Lot - Crawford Rd, Clarksville Water Station Lot - Cedar Stream Rd, Clarksville Tax Deeded Property - 1008 Halls Stream Rd	1.26 0.28	26,800 150,000 32,800
TOTAL LAND & BUILDINGS	275.43	\$ 3,334,200

#### **SCHEDULE OF TOWN VEHICLES**

YEAR		DEPARTMENT
1998	Kubota Tractor	Sewer
2001	Ford F450 Truck	Police
2001	International Dump Truck	Highway
2001	Sterling Pumper	Fire
2004	Ford F550 Rescue Truck	Fire
2006	John Deere Grader	Highway
2007	Sterling Tanker	Fire
2009	Caterpillar Backhoe Loader	Highway
2009	International Dump Truck	Highway
2009	Sterling Pumper	Fire
2011	Chevrolet Suburban Cruiser	Police
2012	Chevrolet Silverado Dump Truck	Highway

#### **TOWN CLERK'S REPORT**

(January 1, 2012 - December 31, 2012)

Motor Vehicle Permits Municipal Agent Fees Title Applications	\$198,657.17 4,977.00 390.00	
Water:		\$ 204.024.17
Rents	23,514.79	
Interest	575.82	
		24,090.61
Vital Records - Town Portion:		
Births	28.00	
Marriages	39.00	
Deaths	98.00	
Vital Records - State Portion:		165.00
Births	77.00	
	126.00	
Marriages Deaths	254.00	
Deallis	234.00	457.00
		457.00
Dog Licenses - Town Portion		242.00
Dog Licenses - State Portion:		
Animal Population Control Fees	95.00	
License Fees	34.00	
		129.00
Wetlands Permit		10.00
UCC Lien Recordings from State		1,255.00
TOTAL COLLECTED AND REMITTED TO	TREASURER	\$ 230,372.78

Marise Burns, TOWN CLERK

#### TAX COLLECTOR'S REPORT YEAR ENDING DECEMBER 31, 2012

THE OLI SOTTO TAYED	DEBITS	2012 LEVY		2011 LEVY
UNCOLLECTED TAXES - BEGINNING OF YEAR: Property Taxes Yield Taxes Utility Charges - Sewer TAXES COMMITTED THIS YEAR:	\$	4.052.560.00	\$	361,933.56 5,993.28 1,070.50
Property Taxes Land Use Change Yield Taxes Excavation Tax @ \$.02/yd Utility Charges - Sewer OVERPAYMENT:	ф	4,053,569.00 27,500.00 134,108.43 232.58 27,500.00		
Costs before Lien Interest - Late Property Tax Interest - Late Sewer		3,244.73 86.00	_	4,531.40 19,583.59 78.70
TOTAL DEBITS	\$	4,246,240.74	\$	393,191.03
	CREDITS			
REMITTED TO TREASURER: Property Taxes Land Use Change Yield Taxes	\$	3,697,723.30 27,500.00 131,657.42	\$	201,570.95
Interest (including lien conversion) Costs before Lien Excavation Tax @ \$.02/yd		3,244.73		19,583.59 4,531.40
Utility Charges - Sewer Interest - Sewer Conversion to Lien (principal only) Conversion to Lien (principal only) Conversion to Lien (principal only) ABATEMENTS MADE:	- Yield	25,000.00 86.00		958.00 78.70 160,362.61 5,993.28 112.50
Property Taxes Yield Taxes Utility Charges - Sewer ADVANCE PAYMENTS MADE:		24.00 1,734.19 150.00		
Property Tax- Sewer Charge		<b>4,483.95</b> 200.00		
UNCOLLECTED TAXES-END OF Y Property Taxes Yield Taxes Utility Charges - Sewer Property Tax Credits Sewer Charge Credits	EAR:	355,821.70 716.82 2,350.00 -4,483.95 -200.00		
TOTAL CREDITS	\$	4,246,240.74	\$	393,191.03

# TAX COLLECTOR'S REPORT SUMMARY OF TAX LIEN ACCOUNTS

YEAR ENDING DECEMBER 31, 2011

#### **DEBITS**

		2011 LEVY		2010 LEVY		2009 LEVY		2008 LEVY
Unredeemed Liens - Beginning of Year			\$	135,756.13	\$	65,796.58	\$	193.57
Liens Executed During Year	\$	181,122.03						
Interest Collected - After Lien Execution		2,197.59		11,326.48		21,629.70		1.26
Cost Collected - After Lien Execution	-	166.00		286.00		394.00		16.00
TOTAL DEBITS	\$	183,485.62	\$	147,368.61	\$	87,820.28	\$	210.83
		CRED	TS					
		2011 LEVY		2010 LEVY		2009 LEVY		2008 LEVY
REMITTED TO TREASURER	\:-		-		windowski		-	
REMITTED TO TREASURER Redemptions	:- *		<u> </u>	LEVY	\$		-	
		LEVY	\$	LEVY	\$	LEVY	-	LEVY
Redemptions Interest Collected -		39,743.01	\$	<b>LEVY</b> 45,561.82	\$	<b>LEVY</b> 65,796.58	-	<b>LEVY</b> 193.57
Redemptions Interest Collected - After Lien Execution Costs Collected -	\$	39,743.01 2,197.59 166.00	\$	45,561.82 11,326.48	\$	65,796.58 21,629.70	-	193.57 1.26
Redemptions  Interest Collected - After Lien Execution  Costs Collected - After Lien Execution	\$	39,743.01 2,197.59 166.00		45,561.82 11,326.48 286.00	\$	65,796.58 21,629.70	-	193.57 1.26

Mama E. Covill

Norma E. Covill, TAX COLLECTOR

### TOWN TREASURER'S REPORT SUMMARY OF RECEIPTS AND PAYMENTS

FUNDS ON HAND, January 1, 2012 General Fund Old Home Day Account Police Dept. Asset Forfeiture Fund Sewer Operation & Maintenance Fund Water Project Construction Account	\$ 946.081.42 3,581.84 88,152.22 39,110.44 	433.67
RECEIPT		100.07
INCOME TO GENERAL FUND:  From Tax Collector From Town Clerk From Deputy Boat Clerk From State of New Hampshire From Coos County From Federal Government Payment In Lieu Of Taxes From Departments Charges for Services Miscellaneous Revenues Interfund Operating Transfers In TOTAL INCOME TO GENERAL FUND	4,439,711.87 230,372.78 698.80 129,117.82 5,000.00 2,537.00 61,483.05 17,778.05 34,172.34 136,264.34 83,483.28	,619.33
INCOME TO ENTERPRISE FUND: Sewer Operation & Maintenance Fund		,132.71
Old Home Day Account Police Dept. Asset Forfeiture Fund Water Project Construction Account	7,546.32 4,723.37 1,190,891.52	464.24
TOTAL RECEIPTS, ALL FUNDS		,161.21 ,913.25
PAYMEN		
PAYMENTS FROM GENERAL FUND: Executive Elections, Reg. & Vital Statistics Financial Administration Revaluation of Property Legal Expense FICA & Retirement	\$ 67,759.71 24,962.03 44,841.94 44,920.29 4,529.10 49,885.13	

10,599.20 7,037.96

32,732.63

1,767.43

1,230.00

General Government Buildings

Regional Association (NCC)

Town Line Perambulation

Cemeteries

Insurance

Police Department	100,625.28	
Ambulance Service	55,119.60	
Fire/Rescue Department	67,893.34	
Emergency Management	250.00	
Communications/Dispatch	33,473.38	
Highways, Streets, & Bridges	309,988.36	
Street Lighting	12,089.53	
Solid Waste Disposal	101,006.37	
Sewer Operation & Maintenance	32,062.70	
Water Services	32,411.65	
Health	7,700.00	
Welfare	3,450.00	
Town Parks	23,000.52	
Other Culture & Recreation	11,028.29	
Capital Outlay	102,500.00	
	75,000.00	
Property Tay Refund	304.90	
Property Tax Refund		
Taxes Bought by Town	181,122.03	
Payments to State	724.50	
Payments to School District	2,270,463.00	
County Tax	1,353,041.00	
Payments from Trust Fund	1,000.00	
Payments from Deferred Funds	3,954.86	
Payments from Grant Funds	51,466.38	© 5 440 044 44
TOTAL PAYMENTS FROM GENERAL FUN	טו	\$ 5,119,941.11
PAYMENTS FROM ENTERPRISE FUND:		
Sewer Operation & Maintenance Fund		32,062.70
PAYMENTS FROM SPECIAL REVENUE FU	INDS:	
Old Home Day Account	4,511.32	
Police Dept. Asset Forfeiture Fund	1,788.67	
Water Project Construction Account	1,191,399.27	
Water Froject Construction Account	1,101,000.27	1,197,699.26
TOTAL PAYMENTS, ALL FUNDS		\$ 6,349,703.07
		<b>,</b> ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
FUNDS ON HAND, December 31, 2012		
General Fund	\$ 966,759.64	
Old Home Day Account	6,616.84	
Police Dept. Asset Forfeiture Fund	91,086.92	
Sewer Operation & Maintenance Fund	45,180.45	
Water Project Construction Account	0.00	

Catherine E. McComiskey
TOWN TREASURER

\$ 1,109,643.85

**TOTAL FUNDS ON HAND** 

## DETAILED STATEMENT OF RECEIPTS GENERAL FUND

REMITTED BY TAX COLLECTOR:		
2012 Property Tax	3,697,723.30	
2012 Land Use Change Tax	27,500.00	
2012 Yield Tax	131,657.42	
2012 Excavation Tax	232.58	
2012 Interest	3,244.73	
2011 Property Tax	361,933.56	
2011 Yield Tax	5,993.28	
2011 Interest	19,583.59	
Tax Liens Redeemed	151,294.98	
Redeemed Interest	35,155.03	
Redeemed Costs	5,393.40	
	0,000.10	4,439,711.87
		,, 100,, 11.07
REMITTED BY TOWN CLERK:		
Motor Vehicle Permits	198,657.17	
Town Clerk Fees	6,797.00	
Water Rents	24,090.61	
Dog Licenses	242.00	
State Share - Dog License Fees	129.00	
State Share - Vital Records Fees	457.00	
		230,372.78
REMITTED BY DEPUTY BOAT CLERK:		
Mary Young		698.80
wary roung		000.00
RECEIVED FROM STATE OF NH:		
Meals & Rooms Tax Distribution	38,855.09	
Highway Block Grant	56,460.79	
State & Federal Forest Land Reimb. (2011)	2,610.13	
State Forest Land Reimb. (Roads 2006-2010)	11,049.52	
1/2 Forest Service Bill (2011)	529.80	
D.O.SHSEM (Hazard Mitigation Plan Update Grant)	2,400.00	
D.O.SHLS (Police - Operation Stonegarden Grant)	15,412.49	
F&G (Police - OHRV Patrol Grant - 2011/2012)	1,800.00	
•		129,117.82
BEOEN/ED EDOM COOK COUNTY		
RECEIVED FROM COOS COUNTY:		F 000 00
Economic Development Grant (For Website)		5,000.00
RECEIVED FROM FEDERAL GOVERNMENT:		
FENALULO FILICIA A CALLO A		
FEMA HLS Firefighters Assistance Grant		2,537.00

PAYMENT IN LIEU OF TAXES:  SNHS Pittsburg Elderly Housing NH DES - Land NH DES - Murphy Dam	6,066.90 26,616.15 28,800.00	
		61,483.05
INCOME FROM DEPARTMENTS:		,
Town Office:		
Photocopy, Fax, & Email Fees	1,078.50	
Notary Fees	216.00	
Lot Merger Fees	30.00	
Tax Collector Research Fees	164.00	
Sale of Computer Reports	225.00	
No Building Permit Penalties	1,500.00	
Transfer Station Decals	106.00	
Rebate on Office Equipment	110.00	
Charge for Returned Check	25.00	0.454.50
Delice Demontracents		3,454.50
Police Department:	4.004.20	
Court Fines	1,064.39	
Pistol Permits	800.00	
Police Reports	105.00	
Sex Offender Registrations	20.00	
Special Police Coverage at School	1,080.00	2 060 20
Transfer Station Dumning Food		3,069.39
Transfer Station Dumping Fees:	4 242 00	
Building Debris Tires	4,242.00	
	1,291.00 370.00	
Refrigerators/Air Conditioners	1,705.00	
TV's/Computers/Printers	1,705.00	
Florescent Light Bulbs Sale of Scrap Metal	2,838.66	
Sale of Scrap Metal	2,030.00	10,583.66
Highway Department:		10,363.00
Reimbursement for Damaged Culvert	150.00	
Sale of Chloride	502.50	
Calc of Official		652.50
Fire Department:		302.00
Sale of T-Shirts		18.00

CHARGES FOR SERVICES:		
Town of Clarksville: Fire/Rescue Service Agreement	E 000 00	
Police Coverage - Man Hours & Mileage	5,000.00 2,503.70	
Share of Old Dump Monitoring Costs	391.14	
Use of Transfer Station	18,500.00	
Pittsburg School District:	10,500.00	
Elections Cost Reimbursement	350.00	
Part Cost of Water Repair	6,927.50	
Washburn Cemetery Care (2011 & 2012)	500.00	
,		34,172.34
MISCELLANEOUS REVENUES:		, , , , , , ,
Sale of Tax Deeded Property:		
29 Jims Rd	45,225.00	
31 Vista Way	35,001.00	
3539 North Main St	17,000.00	
		97,226.00
Interest - General Fund:		
First Colebrook Bank (N.O.W. Checking Acct)	115.27	
First Colebrook Bank (I.C.S. Savings Acct)	3,568.53	
NH Public Deposit Investment Pool	40.25	
		3,724.05
Refunds/Reimbursements:		
FICA for Police Details at School	90.00	
FICA Withheld from Librarians	88.88	
LGC-PLIT (Insurance Claim on 2008 Ford Truck)	34,110.00	
NHMA (Refund on Lawsuit Donation)	31.31	24 220 40
Other Revenues:		34,320.19
Sale of Cemetery Lots	150.00	
Sale of Wood from Town Beach Area	94.10	
Website Listings	750.00	
		994.10
INTERFUND OPERATING TRANSFERS IN:		
Ambulance & Equipment Capital Reserve	25,000.00	
Conn. Headwaters Community Invest. Fund	23,631.91	
Police Dept. Asset Forfeiture Fund	1,788.67	
Sewer Operation & Maintenance Fund	32,062.70	
Thomas Judd Highway Trust Fund	1,000.00	
	41544994	83,483.28

Catherine E. McComiskey, TOWN TREASURER

\$5,140,619.33

TOTAL RECEIPTS TO GENERAL FUND

#### **DETAILED STATEMENT OF PAYMENTS**

#### GENERAL FUND

EXECUTIVE		
WAGES:		
Ellis, Stephen - Selectman	\$ 3,585.00	
Judd, Burnham - Selectman	2,320.00	
McComiskey, Cathy - Selectmen's Secretary	43,153.60	
McKeage, Brendon - Selectman	4,440.00	\$ 53,498.60
MILEAGE:	700.40	
Ellis, Stephen	738.10	
Judd, Burnham	547.80	0.004.40
McKeage, Brendon	975.23	2,261.13
DUES:	20.00	
NH Association of Assessing Officials - Dues	20.00	4 427 02
NH Municipal Association - Dues	1,117.93	1,137.93
HEALTH INSURANCE:		E 006 27
N.H. School Health Care Coalition - Cathy TOWN REPORTS:		5,906.37
		1 665 00
Colebrook Copy Center NEWSPAPER NOTICES:		1,665.00
Jordan Associates	528.00	
		4 400 00
News and Sentinel, Inc.	872.00	1,400.00
TELEPHONE:		207.00
FairPoint Communications		297.08
MISCELLANEOUS:	200.00	
Bear Tree Rentals - Retirement Gift Certificate	200.00	
Blossom Shop - Expressions of Sympathy	100.00	
45th Parallel EMS - Memorial Donations	100.00	
Judd, Burnham - Meals, Use of Truck, Battery	254.43	
Matthew Bender & Co., Inc Law Books	425.94	
N.H. Clocks - Richard Lapoint Clock	179.00	
SmartSign - Nameplate	21.94	
Solomon's Store - Thanksgiving Turkeys	280.95	4 500 00
U.S.P.S Postage for Certified Letters	31.34	1,593.60
		\$ 67,759.71
<b>ELECTIONS, REGISTRATIONS, &amp; VITAL STAT</b>	ISTICS	
WAGES:		
Burns, Marise - Town Clerk	\$ 17,885.75	
Clogston, Cheryl - Ballot Clerk	352.00	
Clogston, Linda - Ballot Clerk	352.00	
Evarts, Edward - Moderator	409.50	
Gray, Lucie - Supervisor of Checklist	304.00	
Mikucki, Leslie - Supervisor of Checklist	384.00	
Perron, Hallie - Ballot Clerk	352.00	
Young, Tami - Ballot Clerk	352.00	\$ 20,391.25
2.03, 7.0111		+ ==,==

MILEAGE:		
Burns, Marise - Town Clerk	1,600.50	
Evarts, Edward - Moderator	278.20	1,878.70
TELEPHONE:		·
FairPoint Communications		564.49
MAINTENANCE & SUPPLIES:		
IDS - Dog Tags	109.76	
Local Government Center - Moderator Workshop	30.00	
Lord, Helen - Postage & Services	410.40	
NH City & Town Clerks Assn - Dues	20.00	
Postmaster - Stamps	240.30	
W. B. Mason Co., Inc Office Supplies	40.84	
Staples - Office Supplies & New Copier	549.22	1,400.52
NEWSPAPER NOTICES:		
Jordan Associates	71.50	
News and Sentinel, Inc.	214.00	285.50
ELECTION MEALS:	50.00	
Dube's Pittstop	52.29	
Ellis, Stephen (Reimb.)	63.00	
McKinnon, Holli	105.00	
Pittsburg School	64.70	
Pittsburg Trading Post	86.13	444 57
Young's Store	70.45	441.57
		\$ 24,962.03
FINANCIAL ADMINISTRATION		
WAGES:		
Covill, David - Trustee of Trust Funds	\$ 360.00	
Covill, Gordon - Deputy Tax Collector	7,320.20	
Covill, Norma - Tax Collector	7,863.17	
Covill, Roberta - Trustee of Trust Funds	360.00	
McComiskey, Cathy-Town Treasurer/Grant Admin.	2,030.00	
Roche, Judy - Part-Time Secretary	7,678.78	\$ 25,612.15
MILEAGE:		
McComiskey, Cathy - Treasurer		1,100.00
DUES:		
NH Tax Collectors' Association		20.00
AUDIT:		40.000.00
Crane & Bell, CPA's		12,000.00
EQUIPMENT & SUPPLIES:	050.74	
Avitar Assoc. of N.E Tax Forms	259.74	
Colebrook Copy Center - Tax Collector Labels	35.80	
Dube, Richard - New Computer & Service	587.98	
Quill - Office Supplies	79.68	
Staples - Office Supplies The Supplies Guys - Office Supplies	1,322.01	2 445 92
The Supplies Guys - Office Supplies	160.62	2,445.83

POSTAL EXPENSE:		
Covill, Norma - Tax Collector	1,111.79	
Postmaster	290.20	
		2 474 04
US Postal Service - Stamped Envelopes	772.85	2,174.84
RECORDING FEES:		
Coos County Registry of Deeds	8.00	
Covill, Norma - Tax Collector	508.00	516.00
COMMUNICATIONS:	244.20	
FairPoint Comunications	341.20	070.40
Hampshire Vanguard Tech Assoc Internet	631.92	973.12
		\$ 44,841.94
REVALUATION OF PROPERTY		
Avitar Associates of N.E., Inc.		\$ 44,920.29
Avital Associates of N.L., IIIc.		<b>4 44</b> ,320.23
LEGAL EXPENSE		
Coos County Registry of Deeds	\$ 49.35	
Waystack Frizzell	4,479.75	\$ 4,529.10
· · · · · · · · · · · · · · · · · · ·		7 1,020110
FICA & RETIREMENT		
Internal Revenue Service - S.S. & Med.Tax Deposits	\$ 24,876.18	
NH Retirement System - Town Share	25,008.95	\$ 49.885.13
,		
GENERAL GOVERNMENT BUILDINGS		
WAGES:		
Covill, Gordon - Snow Removal	\$ 500.00	
Covill, Norma - Mowing	348.75	
Masters, Ray - Painting Porch	456.00	
McAlister, Austin - Washing Siding	83.42	\$ 1,388.17
MAINTENANCE, EQUIPMENT, & SUPPLIES:		,
Capitol Alarm Systems, Inc Monitoring Service	240.00	
Capitol Alarm Systems - Maintenance & Repairs	422.50	
Covill, Norma - Mower & Trimmer	139.50	
Green Mt. Electric Supply - Light Fixtures	61.92	
Ideal Auto Supply - Battery for Generator	59.19	
North Country Plbg & Htg - Furnace Work @ Fire Sta.		
P.A. Hicks & Sons, Inc Supplies	475.16	
Staples - Supplies	32.96	
Tallmage Plbg & Htg - Furnace Service at Town Office	93.10	
Tri-State Fire Protection - Fire Extinguisher Maint.	637.00	2,432.44
HEATING FUEL - Town Office & Old Fire Station:	037.00	2,432.44
		2 000 24
C. N. Brown Company		3,808.21
UTILITIES:	400.00	
Pittsburg, Town of - Sewer Rent	100.00	0.070.00
Public Service of NH	2,870.38	2,970.38
		\$ 10,599.20

CEMETERIES WAGES: Castine, Peter - Trimming	\$ 33.76	
Lyons, Alex - Mowing & Trimming Lyons, Alice - Mowing & Trimming McKeage, Brendon - Sexton HIRED SERVICES & EQUIPMENT:	500.00 3,493.20 200.00	\$ 4,226.96
Castine, Peter - Use of Trimmer Lyons, Alice - Use of Equipment P.A. Hicks & Sons, Inc Supplies	2.25 2,794.50 14.25	2,811.00 <b>\$ 7,037.96</b>
INSURANCE		
Primex - Unemployment Comp - Worker's Comp LGC Property-Liability Trust, LLC	\$ 1,187.00 8,838.00 22,707.63	£ 22 722 C2
		\$ 32,732.63
REGIONAL ASSOCIATION North Country Council, Inc Dues		\$ 1,767.43
TOWN LINE PERAMBULATION WAGES:		
Emerson, Robert	\$ 388.50	
Masters, Ray	670.00	\$ 1,058.50
OTHER EXPENSE:		
Masters, Ray - Use of Chainsaw P.A. Hicks & Sons - Supplies	51.00 120.50	171 50
F.A. Fricks & Soris - Supplies		171.50 <b>\$ 1,230.00</b>
POLICE DEPARTMENT WAGES:		
Cheney, Adam - Officer	\$ 2,439.79	
Dube, Richard - Officer	6,738.83	
Jeffers, Bridget - Officer Lapoint, Richard - Chief	534.80 55,320.02	
Muse, William - Ford Truck Maintenance	42.75	
Sweatt, Dwane - Officer	4,688.83	
Younglove, Geoffrey - Officer	641.76	\$ 70,406.78
CLARKSVILLE COVERAGE:  Lapoint, Richard - Wages		299.26
HEALTH INSURANCE:		200.20
N.H. School Health Care Coalition - Richard DUES & FEES:		12,479.37
N.E. State Police Information Network	50.00	
N.H. Association of Chiefs of Police	100.00	210.00
N.H. Bar Association	60.00	210.00

CRUISER EXPENSE:		
Bond Auto Parts	220.00	
	330.08	
Brooks Chevrolet, Inc Maintenance	199.70	
Muse Garage & Services - Tire Plugs	20.00	
Northern Tire - Alignment	69.95	
Ossipee Mtn. Electronics - Fuse Tap	46.10	
P & L Cote, Inc Gas	8,113.57	8,779.40
COMMUNICATIONS EXPENSE:		
Colebrook, Town of - Pagers Air Time	430.00	
FairPoint Communications	1,349.67	
Hampshire Vanguard Tech Assoc Internet	632.04	2,411.71
MAINTENANCE, EQUIPMENT & SUPPLIES:		
Adamson Industries Corp Lgts for Snowmachine	298.70	
Andrea's Police Supply - Belt	28.69	
B & W Dorman Quik Stop - Gas	23.97	
Black Hills Ammunition	319.50	
Cheney, Lisa - Installing IMC Program	330.00	
Dube, Richard - Boots & Computer Service	284.98	
Eagle Point Gun - Ammunition	835.40	
Envelopes.Com - Envelopes	41.97	
Ideal Auto Supply, Inc Part Cost of Pressure Washer	1,000.00	
Lemieux Garage, Inc 2 Helmets	650.00	
Postmaster - Stamps	45.00	
	214.94	
Galls, Inc Holster, Rain Coats, Name Tags	369.94	
Quill Corp Phones & Copy Paper Scott Nash & Sons - Remount Tires		
	30.00	
Staples - Office Supplies	396.99	
State of NH-MV - Trailer Plates	8.00	
TMDE Calibration Labs, Inc Radar Calibration	97.38	F 000 40
Treasurer, State of NH - Law Books	53.00	5,028.46
OTHER EXPENSE:		
Blossom Shop - Leslie's Memorial	35.00	
Jeralds, Matthew - Police Academy	125.00	
Lapoint, Richard - Postage/Meals/ Misc.	142.12	
Lary, Russell - Firearms Instructor	150.00	
Mountain Club Lodging & Resort-Chief's Convention	369.32	
North Country Grand Hotel - Chiefs Convention	188.86	1,010.30
		\$100,625.28
AMBULANCE SERVICE		
45th Parallel EMS		\$ 55,119.60
FIRE/RESCUE DEPARTMENT		
WAGES:		
Amey, Roy	\$ 420.35	
Brown, Harry	200.00	
Chappell, Michael	300.00	
Covell, Dwayne	300.00	
Covell, Gary	100.00	
Out on, Out y	.00.00	

Covill, Forrest	300.00	
DeGray, Louis	300.00	
Desrochers, Michael	300.00	
Dube, Richard	300.00	
Foote, Nathan	578.90	
Gray, Arnold	375.00	
Gray, Lindsey	300.00	
Judd, Jhody	400.00	
Judd, Kevin	300.00 100.00	
Kelsea, Evan Kenney, Peter	375.00	
Kenney, Zachary	300.00	
Keyser, Peter	300.00	
Kiley, Steven	300.00	
King, Rosalie	300.00	
Lakin, Joseph	300.00	
Lassonde, Kevin	450.00	
Lyons, Alex	270.60	
Marquis, Brenda	300.00	
Owen, Jimmy	300.00	
Parker, David	400.00	
Rondeau, Leo	300.00	
Young, Jason	300.00	
Young, Jill	300.00	
Young, Joel	100.00	
Young, Sanford	300.00	
Young, Sidney	100.00	\$ 9,569.85
TRAINING EXPENSES:		
Amey, Roy	44.07	
Connelly, James	40.83	
Desrochers, Michael	32.97	
Desrochers, Nathalie	32.97	
Dube's Pittstop - Groceries	86.36	
Foote, Nathan	37.89	
Gorman, Patrick	32.97	
Gray, Lindsey	37.89	
Hicks, Joni	32.97	
Howe, Wayne	40.83	
Mulhauser, Michael	32.97	
NH, State of - Course for Covill, Kenney, Keyser	1,950.00	
Owen, Scottie	40.83	
Prehemo, Henry	37.89	
Young, Steven	37.89	
Young's General Store, LLC - Groceries	153.76	2,673.09

MILEAGE:		
Amey, Roy	16.65	
Covill, Forrest	150.00	
Foote, Nathan	54.39	
Gray, Arnold	220.55	
Kenney, Peter	57.75	
Kenney, Zachary	150.00	
Keyser, Peter	150.00	
Kiley, Steven	27.50	
Lassonde, Kevin	884.40	
Young, Sanford	63.25	1,774.49
INSURANCE:		·
Green Insurance Associates, LLC	4,731.00	
N.H. State Firemen's Association	680.00	5,411.00
FIRE AID:		
Beecher Falls Fire Dept Contract	3,200.00	
Northern NH Fire Mutual Aid Pact - Dues	850.00	4,050.00
FIRE PERMITS:		
Amey, Roy	5.00	
Dube, Beth Ann	310.00	
Goudreau, Alan	82.00	
Hicks, Joni	398.00	
News & Sentinel, Inc Permit Notices & Binders	126.99	921.99
MAINTENANCE, EQUIPMENT & SUPPLIES:		
Ben's Uniforms	2,669.50	
Bond Auto Parts, Inc.	59.85	
C.N. Brown Company - Diesel Fuel	2,271.85	
C.N. Brown Company - Heating Fuel	5,524.49	
Capital Alarm Systems, Inc Service	288.00	
Colebrook Copy Center - Report Forms	27.75	
Colebrook, Town of - Pagers Air Time	363.95	
Coos Auto Supply, Inc.	1,139.98	
Custom & Collision Body Works	120.00	
D.T.M. Small Engine Repair	214.59	
Dingee Machine Company	1,062.09	
E.J. Prescott, Inc.	78.70	
Fire Tech & Safety of N.E.	2,663.60	
Firehouse - Magazine Subscription	24.95	
1st Responder Newspaper - Subscription	80.00	
Hamel, Fred - Supplies	29.36	
Green Mountain Electric Supply	284.22	
Hebert, Daniel - Pipe & Fittings	188.49	
Industrial Protection Services, LLC - Parts	2,357.00	
J.K. Lynch Disposal, Inc Dumpster Service	660.00	
Lassonde, Kevin - Supplies	17.78	
Lazerworks Radio Shack - Phone	406.96	
Liebl Printing Co Business Cards	45.00	

Lyons, Alex - Mower & Trimmer	203.50	
Malvina Diversified Services - Cleaning Services	1,859.00	
Municipal Emergency Services, Inc.	6,477.97	
North Country Machining	100.00	
North Country Plbg & Htg - Furnace Service	465.10	
Nortrax, Inc Oil for Pumps	72.20	
Ossipee Mt. Electronics, Inc.	4,185.11	
P & L Cote, Inc Gas	91.11	
P.A. Hicks & Sons, Inc Supplies	480.36	
Postmaster - Stamps	45.00	
Prehemo Electric	179.00	
R & L Amey, Inc Inspections & Repairs	671.00	
Valley Fire Equipment - Led Light	29.71	
W.B. Mason Co., Inc Office Supplies	566.88	
Young, Anthony - Service on Rescue Truck Lights	139.40	
Young, Sanford - Gas for Pumps	18.80	
Young's Third Generation Repair-Snowmobile Service UTILITIES:	584.22	36,746.47
FairPoint Communications	1,089.28	
Hampshire Vanguard Tech Assoc Internet	398.12	
Lassonde, Kevin - Reimb. For Telephone Service	90.00	
Public Service of NH	3,159.76	4,737.16
OTHER EXPENSES:	0,100.10	1,101.10
Galipeau, Anthony - Physical	55.00	
Laperle's IGA - Groceries	383.13	
Lassonde, Stephanie - Postage	9.00	
North Country Flag Co Flags & Brackets	233.32	
Parker, David - Groceries	9.27	
Rainbow Grille & Tavern - Chicken & Annual Banquet	1,167.57	
Squeegee Printers, Inc T-Shirts	152.00	2,009.29
oquoogoo i intoio, iiio.	.02.00	\$ 67,893.34
EMERGENCY MANAGEMENT		
Lapoint, Richard - Director's Salary		\$ 250.00
COMMUNICATIONS/DISPATCH		
Castine, Peter - Mowing	\$ 33.75	
C.N. Brown Co Propane for Repeater Generator	20.43	
Colebrook, Town of - Dispatch Service	32,777.29	
Lemire, Larry - Replace Door Knob	50.00	
P.A. Hicks & Sons - Door Knob & Keys	44.31	
Public Service of NH - Repeater Bldg	497.60	400 470 00
Ossipee Mt. Electronics - FCC License Renewal	50.00	\$33,473.38

#### HIGHWAYS, STREETS, & BRIDGES

HIGHWAYS, STREETS, & BRIDGES		
WAGES:		
Ellis, George	\$ 1,600.00	
Hartshorn, Walter	27,935.58	
Kiley, Steven	1,437.50	
Muse, William	32,854.87	
Robinson, Keith	37,613.75	
Ward, Ernest D.	11,019.39	\$112,461.09
HEALTH INSURANCE:		
N.H. School Health Care Coalition		32,305.84
HIRED SERVICES & EQUIPMENT:		
Gray, Arnold - Plowing	320.00	
Rancourt, Laurent - Plowing & Trucking	1,790.00	
Wharem, Bill - Plowing	220.00	
Warick Management Co., Inc.	800.00	
W.D. Dorman & Son Excavating	1,515.00	4,645.00
MAINTENANCE, EQUIPMENT, & SUPPLIES:		
Airgas East - Oxygen & Acetylene	793.03	
B & W Dorman Quik Stop - Gas	3,355.36	
Bond Auto Parts	2,857.40	
Brooks Chevrolet, Inc Tires	1,229.94	
Caron's Heavy Equipment Repairs	114.60	
C4 Automotive	77.00	
C.N. Brown Co Oil, Diesel Fuel	28,078.09	
C.N. Brown Co Heating Fuel	2,762.24	
Coos Auto Supply - Parts & Supplies	1,198.18	
Dale's Towing	510.00	
Dan's Glass & Mirror - Garage Door Repair	180.00	
Grainger - Trash Bags	64.08	
Howard P. Fairfield, Inc Grader & Sander Parts	1,723.67	
Ideal Auto Supply, Inc.	9,600.20	
Jordan Equipment Co Cutting Edges, Parts	3,479.89	
John Deere Credit - Grader Payment (Final)	27,182.60	
Marquis's Garage, LLC - Inspections	807.00	
Motion Industries - Parts	201.63	
Muse, William - Mileage, Boots, & Supplies	126.27	
NH Public Works Mutual Aid Program - Fee	25.00	
Norm's Htg & Refrigeration - Backhoe AC Repair	120.75	
North Country Ford	4,678.55	
Northern Tire	2,039.00	
Nortrax - Grader Parts	599.00	
Ossipee Mt. Electronics - New Radio Installations	687.27	
P.A. Hicks & Sons, Inc Supplies & Culverts	1,757.40	
P&L Cote, Inc Fuel	65.17	
Presby Steel, LLC	567.71	
R & L Amey, Inc Transmission Fluid	47.30	

Robinson, Keith - Diesel Fuel, Mileage, Supplies Scott Nash & Sons - Grader Tires Southworth-Milton, Inc Loader Parts State of NH-MV Tallmage Plbg & Htg - Furnace Service & Fittings Ward, Dale - Welding & UPS Reimb. We Fix Trucks Windy Ridge Corp Parts Young's Store, LLC - Gas & Pizza ROAD MATERIALS:	1,114.83 3,380.00 1,575.22 16.00 126.37 109.72 3,769.38 433.20 1,119.78	106,572.83
Central Asphalt Paving, LLC Choquette, Raymond - Gravel Cloutier Sand & Gravel Eastern Minerals, Inc Salt Pike Industries, Inc Cold Patch Pittsburg Sand & Gravel Rancourt, Laurent W.D. Dorman & Son Excavating - Winter Sand	11,714.00 158.00 9,033.05 7,513.49 523.85 1,718.00 2,441.00 18,100.00	51,201.39
UTILITIES: Public Service of NH FairPoint Communications	2,178.92 623.29	2,802.21 <b>\$309,988.36</b>
STREET LIGHTING		
Public Service of NH		\$ 12,089.53
Public Service of NH  SOLID WASTE DISPOSAL/TRANSFER STATE	TION	\$ 12,089.53
Public Service of NH  SOLID WASTE DISPOSAL/TRANSFER STATE WAGES: Castine, Peter	\$ 163.13	\$ 12,089.53
Public Service of NH  SOLID WASTE DISPOSAL/TRANSFER STATE WAGES: Castine, Peter Ellis, George - Attendant	\$ 163.13 2,738.50	\$ 12,089.53
Public Service of NH  SOLID WASTE DISPOSAL/TRANSFER STATE WAGES: Castine, Peter Ellis, George - Attendant Hartshorn, Walter	\$ 163.13 2,738.50 276.66	\$ 12,089.53
Public Service of NH  SOLID WASTE DISPOSAL/TRANSFER STATE WAGES: Castine, Peter Ellis, George - Attendant Hartshorn, Walter Judd, Archie - Attendant	\$ 163.13 2,738.50 276.66 5,234.63	\$ 12,089.53
Public Service of NH  SOLID WASTE DISPOSAL/TRANSFER STATE WAGES: Castine, Peter Ellis, George - Attendant Hartshorn, Walter Judd, Archie - Attendant Muse, William	\$ 163.13 2,738.50 276.66 5,234.63 213.75	\$ 12,089.53
Public Service of NH  SOLID WASTE DISPOSAL/TRANSFER STATE WAGES: Castine, Peter Ellis, George - Attendant Hartshorn, Walter Judd, Archie - Attendant Muse, William Owen, Ronnie - Attendant	\$ 163.13 2,738.50 276.66 5,234.63 213.75 17,759.57	\$ 12,089.53
Public Service of NH  SOLID WASTE DISPOSAL/TRANSFER STATE WAGES: Castine, Peter Ellis, George - Attendant Hartshorn, Walter Judd, Archie - Attendant Muse, William Owen, Ronnie - Attendant Robinson, Keith	\$ 163.13 2,738.50 276.66 5,234.63 213.75 17,759.57 80.00	
Public Service of NH  SOLID WASTE DISPOSAL/TRANSFER STATE WAGES: Castine, Peter Ellis, George - Attendant Hartshorn, Walter Judd, Archie - Attendant Muse, William Owen, Ronnie - Attendant Robinson, Keith Woodbury, Robert - Attendant	\$ 163.13 2,738.50 276.66 5,234.63 213.75 17,759.57	\$ 12,089.53 \$ 34,326.24
Public Service of NH  SOLID WASTE DISPOSAL/TRANSFER STATE WAGES: Castine, Peter Ellis, George - Attendant Hartshorn, Walter Judd, Archie - Attendant Muse, William Owen, Ronnie - Attendant Robinson, Keith Woodbury, Robert - Attendant MAINTENANCE, EQUIPMENT, & SUPPLIES	\$ 163.13 2,738.50 276.66 5,234.63 213.75 17,759.57 80.00 7,860.00	
Public Service of NH  SOLID WASTE DISPOSAL/TRANSFER STATE WAGES: Castine, Peter Ellis, George - Attendant Hartshorn, Walter Judd, Archie - Attendant Muse, William Owen, Ronnie - Attendant Robinson, Keith Woodbury, Robert - Attendant MAINTENANCE, EQUIPMENT, & SUPPLIES Central Asphalt Paving, LLC	\$ 163.13 2,738.50 276.66 5,234.63 213.75 17,759.57 80.00 7,860.00	
Public Service of NH  SOLID WASTE DISPOSAL/TRANSFER STATE WAGES: Castine, Peter Ellis, George - Attendant Hartshorn, Walter Judd, Archie - Attendant Muse, William Owen, Ronnie - Attendant Robinson, Keith Woodbury, Robert - Attendant MAINTENANCE, EQUIPMENT, & SUPPLIES Central Asphalt Paving, LLC C.D.S. Portable Toilets - Rental	\$ 163.13 2,738.50 276.66 5,234.63 213.75 17,759.57 80.00 7,860.00 6,600.00 1,020.00	
Public Service of NH  SOLID WASTE DISPOSAL/TRANSFER STATE WAGES: Castine, Peter Ellis, George - Attendant Hartshorn, Walter Judd, Archie - Attendant Muse, William Owen, Ronnie - Attendant Robinson, Keith Woodbury, Robert - Attendant MAINTENANCE, EQUIPMENT, & SUPPLIES Central Asphalt Paving, LLC C.D.S. Portable Toilets - Rental Lemire, Larry - Hopper Repair	\$ 163.13 2,738.50 276.66 5,234.63 213.75 17,759.57 80.00 7,860.00	
Public Service of NH  SOLID WASTE DISPOSAL/TRANSFER STATE WAGES: Castine, Peter Ellis, George - Attendant Hartshorn, Walter Judd, Archie - Attendant Muse, William Owen, Ronnie - Attendant Robinson, Keith Woodbury, Robert - Attendant MAINTENANCE, EQUIPMENT, & SUPPLIES Central Asphalt Paving, LLC C.D.S. Portable Toilets - Rental	\$ 163.13 2,738.50 276.66 5,234.63 213.75 17,759.57 80.00 7,860.00 1,020.00 498.26	
Public Service of NH  SOLID WASTE DISPOSAL/TRANSFER STATE WAGES: Castine, Peter Ellis, George - Attendant Hartshorn, Walter Judd, Archie - Attendant Muse, William Owen, Ronnie - Attendant Robinson, Keith Woodbury, Robert - Attendant MAINTENANCE, EQUIPMENT, & SUPPLIES Central Asphalt Paving, LLC C.D.S. Portable Toilets - Rental Lemire, Larry - Hopper Repair N.H., State of - Operators' Certification Fees	\$ 163.13 2,738.50 276.66 5,234.63 213.75 17,759.57 80.00 7,860.00 1,020.00 498.26 100.00	
Public Service of NH  SOLID WASTE DISPOSAL/TRANSFER STATE WAGES: Castine, Peter Ellis, George - Attendant Hartshorn, Walter Judd, Archie - Attendant Muse, William Owen, Ronnie - Attendant Robinson, Keith Woodbury, Robert - Attendant MAINTENANCE, EQUIPMENT, & SUPPLIES Central Asphalt Paving, LLC C.D.S. Portable Toilets - Rental Lemire, Larry - Hopper Repair N.H., State of - Operators' Certification Fees Owen, Ronnie - Work Boots	\$ 163.13 2,738.50 276.66 5,234.63 213.75 17,759.57 80.00 7,860.00 1,020.00 498.26 100.00 47.13	
Public Service of NH  SOLID WASTE DISPOSAL/TRANSFER STATE WAGES: Castine, Peter Ellis, George - Attendant Hartshorn, Walter Judd, Archie - Attendant Muse, William Owen, Ronnie - Attendant Robinson, Keith Woodbury, Robert - Attendant MAINTENANCE, EQUIPMENT, & SUPPLIES Central Asphalt Paving, LLC C.D.S. Portable Toilets - Rental Lemire, Larry - Hopper Repair N.H., State of - Operators' Certification Fees Owen, Ronnie - Work Boots P.A. Hicks & Sons, Inc Supplies Pittsburg Sand & Gravel Staples - Supplies	\$ 163.13 2,738.50 276.66 5,234.63 213.75 17,759.57 80.00 7,860.00 1,020.00 498.26 100.00 47.13 1,072.93	
Public Service of NH  SOLID WASTE DISPOSAL/TRANSFER STATE WAGES: Castine, Peter Ellis, George - Attendant Hartshorn, Walter Judd, Archie - Attendant Muse, William Owen, Ronnie - Attendant Robinson, Keith Woodbury, Robert - Attendant MAINTENANCE, EQUIPMENT, & SUPPLIES Central Asphalt Paving, LLC C.D.S. Portable Toilets - Rental Lemire, Larry - Hopper Repair N.H., State of - Operators' Certification Fees Owen, Ronnie - Work Boots P.A. Hicks & Sons, Inc Supplies Pittsburg Sand & Gravel	\$ 163.13 2,738.50 276.66 5,234.63 213.75 17,759.57 80.00 7,860.00 1,020.00 498.26 100.00 47.13 1,072.93 144.00	

MACTE DEMOVAL.		
WASTE REMOVAL:	00 004 45	
AVRRDD-Mt. Carberry Landfill - Tipping Fees	22,221.45	
Coos County Recycling Center - Operating Costs	7,000.00	
Normandeau - Container Rental	1,260.00	
- Trucking	20,281.30	
- Repairs & Freeze-Ins	740.00	
N.E. Resource Recovery - Electronics/Tires/Bulbs	1,802.06	53,304.81
UTILITIES:		
Public Service of NH	1,151.76	
FairPoint Communications	508.55	1,660.31
		\$ 101,006.37
SEWER OPERATION & MAINTENANCE		
WAGES:		
Castine, Peter - Operator	\$ 14,097.90	
Fuller, Michael - Mowing	843.75	\$ 14,941.65
MILEAGE:		
Castine, Peter		1,046.83
MAINTENANCE, EQUIPMENT, & SUPPLIES:		
Bolens Septic - Pumping Mill St Tanks	3,439.00	
Castine, Peter - Boots & Use of Equipment	128.49	
C.N. Brown Company - Gas & Diesel Fuel	97.18	
D.T.M Parts & Service on Lawn Tractor	556.12	
Fuller, Michael - Tractor Parts	27.25	
Gray, Arnold - Plowing	180.00	
Ideal Auto Supply, Inc Oil & Filters	48.22	
P.A. Hicks & Sons, Inc Supplies	33.36	
Postmaster - Stamps for Sewer Bills	39.80	
Prehemo Electric - Service	87.50	
State of NH - Operator Renewal Fee	50.00	
USA BlueBook - Tripod, Winch, Cable	3,171.04	
Young's Store - Gas & Supplies	188.19	8,046.15
WATER TESTS:		,
Eastern Analytical, Inc Sample Testing	2,254.00	
McComiskey, Cathy - UPS Shipping Charges	26.29	
U.P.S Shipping Charges	26.32	2,306.61
UTILITIES:		
Public Service of NH	5,295.45	
FairPoint Communications	426.01	5,721.46
		\$ 32,062.70

Prohomo Flootric Brakes Underground Repair	87.40		
Prehemo Electric - Broken Underground Repair	137.80		
Postmaster - Postage for Water Bills	87.40		
Pike Industries - School Parking Lot Repair	1,389.00		
P.A. Hicks & Sons - Supplies	212.84		
Norm's Htg. & Refrigeration - Leak Repair	610.53		
N.H. Water Works Assn - Seminar Fee	30.00		
NH, State of - Operator Certification Fee	50.00		
NH, State of - D.E.S. Lab - Water Testing	947.00		
McKeage, Brendon - Insulation	112.32		
LaMotte Co Water Testing Tablets	84.48		
Granite State Rural Water Assn Dues	150.00		
Gosselin's - Chlorine	504.00		
Ferguson Waterworks - Couplings	532.41		
Dube's Pittstop - Gift Certificates			
	200.00		
C.N. Brown Co Propane for Generator  Canaan Fire District #2 - Water	107.50 38.33		
MAINTENANCE, EQUIPMENT, & SUPPLIES			
Town of Clarksville - Reservoir Land & Water S			836.00
PROPERTY TAXES:	14		936 00
Ward, Dale	376.81	\$	4,693.34
Sargent, Richard - Operator	1,600.00	•	4 602 24
Robinson, Keith	733.50		
Owen, Jimmy	90.00		
Muse, William	530.83		
Lapoint, Richard - Backup Operator	690.00		
Kiley, Steven	418.75		
Hartshorn, Walter	169.07		
Castine, Peter	\$ 84.38		
0 11 5 1			

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Sargent, Richard - Chlorine	330.57	
Tallmage Plbg & Htg - Supplies & Leak Repairs	2,127.63	
Thibeault, Richard - Hay	14.00	
W.D. Dorman & Son Excavating - School Leak	15,846.75	23,777.56
UTILITIES:		
Public Service of NH		3,104.75
		\$ 32,411.65
HEALTH		
ADMINISTRATION - WAGES:		
Amey, Roy - Health Officer Salary		\$ 300.00
HEALTH AGENCIES & HOSPITAL:		
Northern Human Services-The Mental Health Center	er\$ 1,000.00	
Northern Human Services-The Vershire Center	500.00	
Northwoods Home Health & Hospice	3,500.00	
Upper Conn. Valley Hospital	2,400.00	 7,400.00
		\$ 7,700.00
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WELFARE		
ADMINISTRATION - WAGES:		
McKeage, Brendon - Overseer of Welfare Salary AGENCY APPROPRIATIONS:		\$ 300.00
North Country Elder Programs - Senior Meals	\$ 500.00	
Pittsburg Area Community Services (PACS)	500.00	
Tri-County CAP, Inc Senior Wheels	1,000.00	
Tri-County CAP, Inc Energy Assistance	1,150.00	3,150.00
		\$ 3,450.00
TOWN PARKS		
WAGES:		
Castine, Peter - Mowing	\$ 500.65	
Fuller, Michael - Mowing	25.31	
Hartshorn, Walter	76.85	
Lapoint, Richard - Mowing	1,389.38	
Muse, William	285.03	
Owen, Ronnie - Enclosing Cannon	26.22	
Payne, Dianne - Info Booth Janitor	950.00	
Robinson, Keith	150.00	
Ward, Dale	284.53	
Woodbury, Robert - Enclosing Cannon	24.00	\$ 3,711.97
MAINTENANCE & SUPPLIES:	27.00	Ψ 0,711.07
American Legion Emblem - Flags	137.60	
Arnold Gray Construction - Work on Beach House	1,347.70	
Atlas PyroVision Productions, Inc Fireworks	2,500.00	
B & W Dorman Quik Stop - Gas	20.07	
Bond Auto Parts	31.12	
Castine, Peter - Equip., Expenses, Mileage	125.16	
C.D.S. Portable Toilets - Rental	1,681.96	
D.T.M Lawn Mower Service & Parts	217.45	
Lincoln Sign Co Reconstructed Town Sign	1,555.25	
Nordberg, Dana - Veteran Plaque (2011 Check Voided)	-550.00	
North Country Flag Co.	162.40	
P.A. Hicks & Sons, Inc Supplies	1,753.01	
P&L Cote, Inc Lawn Mower Gas	171.92	
R & L Amey, Inc Black Mulch	88.00	
Redimix Companies, Inc Blocks for Kid's Pond	480.00	
Sargent, Richard - Material for Town Sign	59.85	
F.B. Spaulding Co New Lawn Tractor	9,000.00	18,781.49
UTILITY:		,
Public Service of NH		507.06
		\$ 23,000.52

OTHER CULTURE AND RECREATION		
LIBRARY		\$ 3,000.00
PITTSBURG OLD HOME DAY		3,000.00
SUMMER RECREATION:		
WAGES:  Merrill, Luke - Counselor	\$ 860.63	
Merrill, Wanda - Counselor	918.00	
Owen, Jimmy - Work Supervisor	382.50	
Straw, Bernard - Work Supervisor	382.50	2,543.63
OTHER EXPENSE:	302.30	2,043.03
Bigney, Fran - Dance Lessons	50.00	
Lapoint, Richard - Use of Pickup	50.00	
Merrill, Wanda - Supplies & Fees	513.25	
N.H. Lakes Assn Lake Host Program	500.00	
Owen, Jimmy - Use of Pickup	50.00	
Pittsburg Little League - League Fees	525.00	
Pittsburg School District - Transportation	796.41	2,484.66
Thisburg control District Transportation	750.41	\$ 11,028.29
		V 11,020.20
CAPITAL OUTLAY		
HIGHWAY TRUCK:		
Brooks Chevolet, Inc 2012 Silverado Pickup	\$ 34,000.00	
D.T.M Fisher Plow & Installation of Sander	5,900.00	
E.W. Sleeper Co Sander (Trade-In)	3,100.00	
Ossipee Mtn. Electronics - Radio	1,500.00	\$ 44,500.00
UTILITY RESCUE TRAILER:		
F. B. Spaulding Co Deposit Only		8,000.00
SEALING SECTIONS OF TOWN ROADS:		
Central Asphalt Paving Co.		50,000.00
		\$ 102,500.00
DAVMENTS TO CARITAL RESERVE FUNDS		
PAYMENTS TO CAPITAL RESERVE FUNDS: Trustees of Trust Funds:		
Fire Truck Capital Reserve Fund	\$ 25,000.00	
Highway Heavy Equipment Capital Reserve Fu	•	
Police Cruiser Capital Reserve Fund	10,000.00	
Revaluation Capital Reserve Fund	10,000.00	
Trash Compactor Capital Reserve Fund	5,000.00	
Tradit Compactor Capital Neserve Fullu		\$ 75,000.00
		7 70,000.00
PROPERTY TAX REFUND		E 204.00
Hamill & Wendy Locke		\$ 304.90

TAXES BOUGHT BY TOWN				
Norma E. Covill, Tax Collector			\$ 18	31,122.03
PAYMENTS TO STATE				
State Share of Fees Collected - Vital Records	\$	504.00		
- Dog Licenses		220.50		
			\$	724.50
PAYMENTS TO SCHOOL DISTRICT				
2011 - 2012 Appropriation		5,463.00		
2012 - 2013 Appropriation	1,07	75,000.00	<b>*</b> • • • •	70 400 00
			\$2,2	70,463.00
COUNTY TAX				
Frederick W. King, Coos County Treasurer			\$ <u>1,3</u>	53,041.00
PAYMENTS FROM THOMAS JUDD TRUST				
Cloutier Sand & Gravel - Gravel	\$	388.00		
Laurent Rancourt - Gravel		612.00		4 000 00
			\$	1,000.00
PAYMENTS FROM DEFERRED FUNDS WEBPAGE FUNDS:				
Reich, Rebekah - Wages	\$	467.50		
I Page, Inc Website Server for 3 Yrs.	Ψ	126.00	\$	593.50
FIRE DEPT INTERNET FUNDS:				
Hampshire Vanguard Tech Assn - Internet Fee	\$	233.92		
Sanford Young - Reimb. For WildBlue Acct		53.44		287.36
ACCRUED SICK LEAVE:				2.074.00
Walter Hartshorn			\$	3,074.00 <b>3,954.86</b>
			-	0,004.00
PAYMENTS FROM GRAM	IT FU	NDS		
HIGHWAY BLOCK GRANT				
(\$6,005.00 Encumbered From 2011 + \$13,166.88 From 20				
Ferguson Water Works - Culverts	\$	6,140.20		
MB Tractor & Equipment - Tractor/Mower Rental Pike Industries, Inc Cold Patch		4,184.98 600.00		
Solutions - Chloride		8,246.70		
	option		\$	19,171.88

## YOUTH EMPLOYMENT/RECREATION GRANT

(Encumbered From 2011) WAGES: Campbell, Hunter 256.00 Carney, Dylan 256.00 DeWitt, Kiya 192.00 Haynes, Brian 256.00 Johnson, Forrest 256.00 Joyce, Tyler 256.00 Kuncio, Samantha 256.00 Laboy, Victor 192.00 McAlister, Austin 236.58 Parker, Bryan 192.00 Pfaff, lan 256.00 Puglisi, Anthony 192.00 Reich, Jacob 128.00 Reich, Nathan 256.00 Remick, Nicholas 192.00 Varney, Nicole 128.00 3,500.58 N.H. FISH & GAME DEPT. GRANT - POLICE DEPT. "OHRV ENFORCEMENT PATROLS" (2011-2012) WAGES: 261.00 Dube, Richard

 Dube, Richard
 \$ 261.00

 Sweatt, Dwane
 116.00
 \$ 377.00

 OHRV EXPENSES:
 31.00

 P&L Cote, Inc. - Gas
 31.00

 \$ 408.00

# FEMA FIREFIGHTERS ASSISTANCE GRANT

(Deferred Firemen's Assn -\$1,050.00 + \$2,537.00 in 2012)

45th Parallel EMS - Pulse Oximeter \$658.20
Industrial Protection Services - Gas Leak Detector 568.65
Municipal Emergency Services - Part Cost of Gas Meter 2,360.15

\$ 3,587.00

# FEMA 2011 FLOOD DISASTER GRANT

(Encumbered From 2011)

Pittsburg Sand & Gravel - Gravel & Stone \$ 5,085.00

Laurent Rancourt - Gravel 121.00

\$ 5,206.00

### NH HOMELAND SECURITY & MGMT GRANT (For Hazard Mitigation Plan Update) Mapping and Planning Solutions 2,400.00 **HLS OPERATION STONEGARDEN GRANT** (Receipt of \$15,412.49 included Mileage/Benefits-\$1,576.89) WAGES: Cheney, Adam \$ 682.40 Lapoint, Richard 3.753.20 \$ 4,435.60 **EQUIPMENT:** Lemieux Garage - 2012 Renegade Ski-Doo 9,400.00 \$ 13,835.60 **COUNTY ECONOMIC DEVELOPMENT GRANT** WAGES: Reich, Rebekah \$ 104.50 **EXPENSES**: Charman, Christine - Planning & Supplies 360.47 \$ Colebrook Copy Center - Printing Survey 16.00 Jordan Associates - Ad for Meeting 66.00 Maccini, Peter - Food Supplies for Meeting 371.31 News & Sentinel - Ad for Meeting 137.50 951.28 1,055.78 COMMUNITY DEVELOPMENT BLOCK GRANT Water Project Const. Acct -2010 Admin Costs 512.87 POLICE DEPT. ASSET FORFEITURE FUND CRUISER EXPENSE: Brooks Chevrolet Inc.- Installed Aux. Battery 360.48 Northern Tire - 4 New Tires 956.00 1,316.48 F450 FORD EXPENSE: **Bond Auto Parts** 352.48 Ideal Auto Supply Inc. 29.71 Muse Garage & Services - Labor on Starter 60.00 R & L Amey, Inc. - Inspection 30.00 472.19 1,788.67

\$ 5,119,941.11

TOTAL PAYMENTS FROM GENERAL FUND



272 Main Street Lancaster, NH 03584 Call 603.788.4928 Fax 603.788.3830 craneandbellcpas.com

### INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen Pittsburg, New Hampshire

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Town of Pittsburg, New Hampshire, as of and for the year ended December 31, 2011, which collectively compose the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Town of Pittsburg's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Pittsburg, New Hampshire, as of December 31, 2011, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 7 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



Our audit was conducted for the purpose of forming opinions on the financial statements that collectively compose the Town of Pittsburg's financial statements as a whole. The supplementary schedules 1 through 4 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Schedules 1 through 4 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Crane & Bell, PLLC

September 11, 2012

# **SEWER OPERATION & MAINTENANCE FUND**

BALANCE	ON HAND	, January	1, 2012
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\$ 39,110.44

# **RECEIPTS**

Norma E. Covill, T	ax Collector:
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Sewer Rents – 2011	\$ 1,070.50
Sewer Rents – 2012	25,000.00
Sewer Rent Interest – 2011	78.70
Sewer Rent Interest – 2012	86.00
Septage Dumping Fees	11,845.00
NH Public Deposit Investment Pool – Interest	52.51
TOTAL RECEIPTS	

# **PAYMENTS**

Transferred to General Fund for Payments

(32,062.70)

38,132.71

BALANCE ON HAND, December 31, 2012

\$ 45,180.45

Catherine E. McComiskey
Catherine E. McComiskey
TOWN TREASURER

# WATER PROJECT CONSTRUCTION ACCOUNT

\$500,000 Line of Credit Loan \$1,000,000 USDA RD Grant

BALANCE ON HAND - January 1, 2012		\$	507.75
RECEIPTS			
First Colebrook Bank - Drawdowns on Loan	\$ 297,800.00		
Town of Pittsburg - 2010 Costs Due from C.D.B.G.	512.87		
USDA RD - Loan Payoff	500,000.00		
USDA RD - Drawdowns on Grant	392,578.65		
TOTAL RECEIPTS		1,19	0,891.52
PAYMENTS			
Construction Materials Testing, Inc Cement Testing	\$ 1,950.00		
Devine, Millimet & Branch - Bond Counsel Fee	1,268.33		
Ferguson Water Works - Blowoff & Hydrant	1,853.40		
First Colebrook Bank - Interest on Loan	10,291.25		
First Colebrook Bank - Loan Payoff	429,800.00		
Horizons Engineering - Prelim. & Final Design & Bid Assist.	192,575.00		
Horizons Engineering - Construction Services	40,079.36		
Kingsbury Companies, LLC - Construction Contractor	432,031.50		
NH DES Wetlands Bureau - Wetlands Permit Fee	3,142.80		
News & Sentinel - Ad for Construction Bids	300.00		
Public Service of NH - 3-Phase Power Hookup	17,872.05		
Tri State Drilling & Boring - 2 Wells & Water Testing	58,165.00		
Union Leader Corp Ad for Construction Bids	533.58		
Waystack Frizzell Trial Lawyers - Legal Fees	1,537.00		
TOTAL PAYMENTS		(1,19	1,399.27)
BALANCE ON HAND - December 31, 2012		\$	- 0 -

Catherine E. McComiskey

**TOWN TREASURER & GRANT ADMINISTRATOR** 

**BALANCE ON GRANT - \$607,421.35** 

## POLICE DEPT. ASSET FORFEITURE FUND

BALANCE ON HAND, January 1, 2012

\$88,152.22

# **RECEIPTS**

First Colebrook Bank – Interest on C.D.	\$ 67.76	
First Colebrook Bank – Interest on Savings	106.86	
NH Public Deposit Investment Pool – Interest	6.17	
US Treasury – Additional Forfeiture Funds	4,542.58	
TOTAL RECEIPTS		4,723.37

# **PAYMENTS**

Transferred to General Fund for Payments

(1,788.67)

BALANCE ON HAND, December 31, 2012

\$ 91,086.92

Catherine E. McComiskey
TOWN TREASURER

# **BREMER POND MEMORIAL LIBRARY**

BALANCE ON HAND, January 1, 2012

\$691.47

# **RECEIPTS**

Town Appropriation \$3,000.00 Book Sales 71.00

TOTAL RECEIPTS \$3,071.00

# **PAYMENTS**

 Books
 \$1,175.42

 Librarians' Wages
 1,572.50

 Magazines
 253.26

 Postage & Box Rent
 115.26

 Supplies
 140.66

TOTAL PAYMENTS (\$3,257.10)

BALANCE ON HAND, December 31, 2012 \$505.37

Helen Lord

LIBRARY TREASURER

# PITTSBURG OLD HOME DAY ACCOUNT

BALANCE ON HAND, January 1, 2012		\$ 3,581.84
RECEIPTS		
Fundraisers: Sale of Fried Dough Sale of Leftover Fry Oil Sale of Shirts, Mugs, Coozies Sale of Raffle Tickets Flea Market Rental Spaces Donations	\$ 1,348.00 25.00 859.00 1,005.00 645.00 661.00	\$ 4.543.00
Town Appropriation Bank Account Interest		\$ 4,543.00 3,000.00 3.32
TOTAL RECEIPTS		\$ 7,546.32
PAYMENTS		
Cash Prizes: Parade, Contests, & Fishing Derby		\$ 706.50
Entertainment: Isley Mist Ceili Band Kitara Inc., Steven Lindholm North Country Community Band	\$ 200.00 475.00 450.00	4 405 00
Expenses: Basket of Stiches - Hats & Shirts C.D.S. Portable Toilets Cloutier, Marlene - Tent Rental Colebrook Feeds - Flowers French, Linda - Lawn Rocker for Raffle Jordan Associates - Advertisements Laperles IGA - Groc. for Fried Dough Sales McKinnon, Holli - Supplies The News and Sentinel - Advertisements Pittsburg Class of 2013 - Dinners for Work Staff Puglisi, Brenda - Postage Reich, Becky - Postage, Trash Bags, & Gas Roche, Judy - Emcee Sysco Foods - Groc. for Fried Dough Sales	588.00 100.00 225.00 49.20 250.00 198.00 118.24 50.63 234.00 200.00 9.00 103.19 50.00 504.56	1,125.00 2,679.82
TOTAL PAYMENTS		\$ 4,511.32
BALANCE ON HAND, December 31, 2012		
Checking Account		\$ 6,561.84
Coins on Hand		\$ <b>6,616.84</b>
		7 0,010.04

Catherine E. McComiskey

Catherine E. McComiskey

Old Home Day Treasurer

### STATEMENT OF LONG-TERM DEBT

As of December 31, 2012

USDA Rural Development
Water Improvement Project
28-Year Bond – Original Amount \$500,000
2.125 % Interest Rate
Annual Installments of \$23,880 Beginning November 1, 2013
Final Maturity November 1, 2040

This \$500,000 loan received from the USDA Rural Development began with a \$500,000 Bond Anticipation Note which we obtained from the First Colebrook Bank through a Bond Counsel. This was set up as a Line of Credit and once we had expended the \$500,000, the USDA RD sent us the funds to pay back the bank on November 1, 2012. We then signed a Bond to pay back this loan over a 28-year period in annual installments of \$23,880 beginning on November 1, 2013 and ending on November 1, 2040.

In addition to this loan, we also received a \$1,000,000 grant which was immediately available for spending as soon as the bank loan was closed. These funds are deposited to the Water Project Construction Account only after invoices are sent to USDA RD and have been reviewed and approved.

We were also granted a \$500,000 Community Development Block Grant which is to be used to install meters in the homes and connect the income-eligible households to the water system.

The start of the project included purchasing the land, drilling the two gravel wells, building a two chamber water tank, building the water station which houses three infiltration tanks and four pumps, connecting the two wells to the water station, and laying the new water main from the water site across the river to Main Street.

Some of the major costs of the project to date include:

3	
Land Purchase	\$ 110,000
Drilling two wells & testing	58,165
Water Testing	4,383
Wetlands Permit	3,143
Interest on Bank Loan	12,099
Bond Counsel Fees	10,285
Power Hookup	17,872
Engineering Services	268,038
Construction Costs	721,933

### PITTSBURG NH POLICE REPORT 2012

This year, due to a shortage of available manpower, we saw many shifts go uncovered. In 2013 we hope to rectify this by the recent hiring of a new part-time officer and hopefully more availability of the Officers we already employ. We were fortunate to hire Geof Younglove, a full time Conservation Officer as a part-time Officer. We also hired Mike Burtnick who is an ex marine and firefighter from New Jersey. Mike currently lives in Colebrook and has been scheduled to attend the Police Academy to gain his certification. Current ongoing physical and academic requirements are making it more and more difficult to employ officers on a part-time basis. I am always willing to take resumes and speak with anyone seeking employment as a part-time Police Officer.

In 2012, there was an increase in Motor Vehicle cases. The major violation being speed, especially in the 30 MPH zone. We will continue to strongly enforce all speed limits in the Town in our attempt to make Pittsburg a safe place to live and visit. Criminal cases were down with the majority being thefts and domestic cases. We experienced several home burglaries, including at least one that occurred during the day time hours. Please secure your homes and vehicles whenever possible. You can help out by taking note of any suspicious activity, persons, or vehicles and giving us a call.

Additionally, we investigated 76 motor vehicle accidents. The majority were deer related. We did numerous lockouts of vehicles, continued our property checks, and responded to a large number of burglar alarms. I strongly urge you to consider the proposed ordinance regarding alarms. I totally agree with people having alarms especially as remote as some of our buildings are. However, I feel that they need to be maintained periodically in order to keep them in good working condition. This, I believe will cut down on some of the false alarms that we are called to respond to.

I would like to thank the area Fire and EMS personnel and the State and Federal Law Enforcement Agencies who came to our assistance throughout the year. I would also like to thank the Selectboard for their support. We will continue to seek grants to help us stay better equipped and trained.

In closing, I want to thank each of my Officers and their families for all that they do to make our department what it is. Please call me with any concerns or suggestions.

Respectfully Submitted,

Chief Richard Lapoint

Corporal Dwane Sweatt Officer Rick Dube Officer Adam Cheney Officer Geof Younglove Officer Mike Burtnick

Office 538-7003 Home 538-6540 E-mail r.lapoint@myfairpoint.net

### **2012 Pittsburg Fire Department**

During 2012, the Pittsburg Fire Department responded to over 140 emergency calls. The responses varied from medical assistance, motor vehicle accidents, OHRV incidents, equipment fires, alarm activations, and requests for mutual aid assistance of many types.

Last year, the Department submitted a warrant article at Town Meeting asking for funding to assist with the replacement of our current 1997 Wilderness Rescue. After many meetings, drawings, and trips to the manufacturing facilities; the Committee has chosen to purchase a 26' custom trailer from Sno-Pro, Inc., through F.B. Spaulding in Lancaster, NH. The delivery date is scheduled for late in February, at which time the members of the Department will install all of the necessary lighting, cabinets, shelves, and equipment. This "in-house" custom fitting is designed for create a piece of equipment that will meet Pittsburg's growing needs. The Pittsburg Firefighters Association has received many generous donations that has helped with the additional cost to finish the "up-fit" of this new replacement of our fleet.

Looking forward to the future, there is a group of volunteers that are currently in the process of bringing the Fire Explorer program back to the North Country for the three area fire departments. This program is similar to the Boy Scouts of America program and is based on the same principals to teach young boys and girls about the fire service. This program is open to all young people from age 14-21 who might be interested in joining a fire department once they reach the age of 18. The group will hold meetings, train with current fire department leaders and members on a regular basis, and use the same equipment that we use in the field. If anyone is interested in this fun (but serious) group, please pick up a registration application at your local school.

I am pleased to report that we have taken on five new members, some of which are currently New Hampshire registered EMT-B. Three of our members recently completed the Firefighter-1 certification, while three more completed the Firefighter-2 certification. The students worked hard to learn and prove their capabilities to achieve these certifications.

In closing, this past Fall, former Deputy Chief Mike Desrochers retired after 25 years of active service to the Town of Pittsburg, and has recently moved back to his hometown of Pembroke, NH. Mike will be missed and we are grateful for his valuable years of service. The Department would also like to thank the Pittsburg Police, the 45<sup>th</sup> Parallel EMS, Beecher Falls Fire Department, and the Colebrook Fire Department for their assistance in mutual-aid when requested. Thank you also to the community, for their continued support.

If you have any questions, concerns, or comments, please don't hesitate to call the station and leave us a message. If you have an emergency, please call 911.

Proudly Serving the Town of Pittsburg, NH

Heurs Action Revin Lassonde, Chief



# 45th Parallel Emergency Medical Services 46 Ramsey Road Colebrook, NH 03576 (603) 237-5593

# 2012 Annual Report

The 45<sup>th</sup> Parallel EMS had a balanced year in 2012, financially and with the call volume. We ended the year with a \$23K under budget, savings that was passed on to the supporting communities through lower cost in 2013.

The endeavors we began since our creation continue today. They include: blood pressure clinics, our association with Northwoods Training at Weeks Hospital, and increased training opportunities both at the 45th and remote. We continue to service the remote Automatic External Defibulators (AED) found throughout our service area.

The establishment of a command structure has proved essential to the smooth day to day operations at the 45<sup>th</sup>. Deputy Chief Bill Watkins, paramedic, is second in command and is in charge of overseeing the day to day operations. He is also our Quality Assurance Director, reviewing all patient reports that are created. Lt. Jason Ferns, EMT-I, is in charge of building maintenance and vehicles. Training Officer Michelle Hyde, EMT-I, is responsible for collection of training records, development and presentation of training for the 45<sup>th</sup> and she is the 45<sup>th</sup>'s Administrative Assistant. The communication has improved 10 fold since this team was developed. Problem solving, sharing of ideas from all the staff, development of training opportunities, better maintenance of buildings and vehicles have been the foundation to meet the challenges that will confront us in the near future.

We have been able to maintain, for 95% of the time, a paramedic level service. The paramedics have been able to perform most of the critical transfers that were offered the 45<sup>th</sup>, accounting for almost \$170K in our revenue stream. This would have been lost money for the 45<sup>th</sup> and our contributing communities. The medics have also been able to ease the pain of many of our patients with the drugs they are able to administer.

Our EMT- Intermediates are expanding their training by becoming Advanced Emergency Medical Technicians. They are working hard to facilitate better patient care through training and application of their skills. We only have four working

with us, at this time, however we have two taking the AEMT course at Northwoods and we have another 5 awaiting classes to begin in September.

Our EMT-Basics are updating their training to a new national level called EMT. There is not enough good I can say about the EMT-Bs. They are the backbone and the foundation on which the 45<sup>th</sup> was created.

Over the course of 2012, the staff of the 45<sup>th</sup>, have stepped up to every challenge that was presented. Transfers at 2am, multiple transfers and 911 calls simultaneously, offered compassionate care to families who have lost a loved one, transporting someone home for the last time(on their time), working 24 and sometimes 36 hours straight so our communities are protected, and of course giving up time with their families during holidays to staff the ambulances. The teamwork of the 4 levels of certification and their dedication to provide superior patient care, is to be admired.

2012 saw the 45<sup>th</sup> settling the tax issue with Colebrook, the retirement of one of our members due to a career ending on the job injury, the purchase of an 2006 ambulance with 48k on it, the construction of a storage space in the bay, project completion of air exchange and air conditioning systems, 100 more medical calls, 120 more training hours available, a better relationship with the area fire departments, and a successful 45<sup>th</sup> informational symposium.

We are looking for a stabilization of our budget in 2013 and getting and staying on course for the future. We are trying to prepare for the new National Health Care Plan that is to begin in January 2014, however most consultants we work with, do not know the full effects it will have on our revenue stream. We will keep the town select Boards informed with this information as it becomes available.

Thank you for your continued support.

Respectfully Submitted,

Robert Darling, Chief

SUMMAK FOR TH	Y REPORT OF	SUMMARY REPORT OF TRUSTEES OF TRUST FUNDS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2012	F TRUST FUN BER 31, 2012	SOF	
Fund	Beginning Balance	New Funds	Interest	Withdrawals	Ending Balance
CAPITAL RESERVE FUNDS					
Ambulance & Equipment	\$ 67,646.65		\$ 62.50	\$ 25,000.00	\$ 42,709.15
Fire Truck	66,951.73	25,000.00	83.52		92,035.25
Highway Heavy Equipment	51,660.30	25,000.00	68.99		76,727.19
Police Cruiser	294.30	10,000.00	4.44		10,298.74
Trash Compactor	10,008.71	5,000.00	12.80		15,021.51
Revaluation	40,050.22	10,000.00	47.77		50,097.99
Fire-Resuce Equipment	20,017.90		21.77		20,039.67
TOTAL CAPITAL RESERVE FUNDS	256,629.81	75,000.00	299.69	25,000.00	306,929.50
EXPENDABLE TRUST FUNDS					
Gayle Carr Trust Fund	91,907.49		100.04		92,007.53
TOTAL EXPENDABLE TRUSTFUNDS	91,907.49	0.00	100.04	0.00	92,007.53
NON-EXPENDABLE TRUST FUNDS					
Cemetery Funds	32,284.51		34.96		32,319.47
Thomas Judd Highway Fund	2,066.33		2.17	1,000.00	1,068.50
TOTAL NON-EXPENDABLE TRUST FUNDS	34,350.84	00.00	37.13	1,000.00	33,387.97
TOTAL ALL FUNDS	\$ 382,888.14	\$ 75,000.00	\$ 436.86	\$ 26,000.00	\$ 432,325.00
Roberta J. Covill		Roy E. Amey	ŏ	David G. Covill	
	Trustee	Trustees of Trust Funds			

# DIVISION OF VITAL RECORDS ADMINISTRATION RESIDENT BIRTH REPORT 01/01/2012 - 12/31/2012

# TOWN OF PITTSBURG

# BIRTHS

CHILD'S NAME	BIRTH DATE	BIRTH DATE BIRTH PLACE	FATHER'S/PARTNER'S NAME MOTHER'S NAME	MOTHER'S NAME
MARQUIS, KHLOE LISE	JAN. 2, 2012	LITTLETON, NH	MARQUIS, RONALD	MARQUIS, KARA
GALIPEAU, JACKSON ANTHONY	JULY 19, 2012 BERLIN, NH	BERLIN, NH	GALIPEAU, ANTHONY	FERNALD, BRITTANY
YOUNG, JACLYN MAE	JULY 23, 2012	JULY 23, 2012 LITTLETON, NH	YOUNG, JOEL	YOUNG, JODI

# DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION RESIDENT MARRIAGE REPORT 01/01/2012- 12/31/2012

# **TOWN OF PITTSBURG**

# MARRIAGES

PERSON A'S NAME AND RESIDENCE	PERSON B's NAME AND RESIDENCE	TOWN OF ISSUANCE	PLACE OF MARRIAGE	DATE OF MARRIAGE
ALLEN, ISAAC T COLEBROOK, NH	VARNEY, CASSANDRA L PITTSBURG, NH	COLEBROOK	COLEBROOK COLEBROOK	MAR. 24, 2012
MEADER, KATHERINE LUANNE PITTSBURG, NH	KOSLOWSKY, ALEXANDER PAUL PITTSBURG, NH	PITTSBURG	PITTSBURG	NOV. 10, 2012
BERNTSEN, DAPHNE JEANNETTE PITTSBURG, NH	GRANT, BARBARA DIANNE PITTSBURG, NH	PITTSBURG	PITTSBURG	DEC. 21, 2012

# DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION RESIDENT DEATH REPORT 01/01/2012 - 12/31/2012

# TOWN OF PITTSBURG

# DEATHS

DECEDENT'S NAME	DATE OF DEATH	PLACE OF DEATH	FATHER'S NAME	MOTHER'S MAIDEN NAME	MILITARY
PARKHURST JR, ROY	JAN. 7, 2012	LEBANON	PARKHURST SR, ROY	BRUMMETT, FRANCES	>
LE CLAIR, LEO	JAN. 26, 2012	PITTSBURG	LE CLAIR, ULDERIC	L'ETOILE, MARIE	>
DICKSON, CATHERINE	MAR. 11, 2012	COLEBROOK	GUERTIN, SABIN	SUPRY, JANE	Z
OLASIN, MICHAEL	APRIL 1, 2012	PITTSBURG	OLASIN, MICHAEL	CARR, EULA	>-
FISHER, LORRAINE	APRIL 25, 2012	COLEBROOK	YOUNG, HOLLIS	YOUNG, MELVINA	z
DORMAN JR, THOMAS	MAY 31, 2012	PITTSBURG	DORMAN SR, THOMAS	HAYNES, EVELYN	>
COUTTS JR, THOMAS	JULY 21, 2012	PITTSBURG	COUTTS SR, THOMAS	THUMITH, DOROTHEA	>
ROBINSON, JULES	AUG. 3, 2012	LEBANON	ROBINSON, ERIC	BELOIN, EVELYN	>
FRIZZELL, BRADLEY	AUG. 27, 2012	COLEBROOK	FRIZZELL, WILFRED	WHITEHILL, NATHALIE	z
DAY, ANNA	AUG. 30, 2012	MANCHESTER	BRUNO, PETER	DEGRAY, JUNE	z
BAKER, MARJORIE	OCT. 6, 2012	LEBANON	BAKER, JOHN	KELLY, MARGARET	÷

# Property Tax:

# Understanding the Math, Dispelling the Myths

By Barbara T. Reid

he month of March, often described in terms of blustery weather patterns—"it comes in like a lion and goes out like a lamb"—is more aptly referred to by many as just plain old "mud season." But the month of March also brings to mind other traditional images unique to northern New England: smoke rising from wooden sap houses, filling the air with the sweet scent of maple syrup; snow-laced crocuses opening their petals to the warming rays of an early spring sun; and, of course, the famous Norman Rockwell painting "Freedom of Speech," which portrays the quintessential image of a traditional New England town meeting.

The convening of citizens at the annual meeting to conduct the town business at hand is a time-honored tradition in New Hampshire. One of the most important items on the agenda for that annual meeting is the adoption of the operating budget along with other appropriations necessary to pay for the services and improvements desired and expected by citizens. Whether that meeting takes place in March, April or May, and whether that meeting is conducted in the form of a

traditional town meeting (as depicted in the Norman Rockwell painting) or through the official ballot voting process known as SB 2, or whether that business is conducted by town or city councilors serving as the elected representatives of the citizens, the adoption of the town or city budget establishes the foundation upon which property tax bills will be based many months from now, when leaves are no longer budding, but falling.

...the adoption of the town or city budget establishes the foundation upon which property tax bills will be based.

Property taxes—the bill that so many love to hate! It's a large bill that arrives only once or twice each year, and the property tax rate, as well as the actual amount of tax on a particular property, is not known until long after the budget has been adopted. This often results in a significant disconnect between the spending priorities adopted in the spring and the tax bill that arrives in November or December.

## PROPERTY TAX from page 3

The property tax system is the primary method of financing local governments in New Hampshire and, therefore, worthy of attention to dispel some of the myths and misconceptions associated with it. So how do budget appropriations, assessed value, exemptions, equalization and tax rate all work together to produce the bottom line figure on the tax bill that every property owner must pay? We will start with the basic formula, and then discuss each component in more detail.

# **Setting the Tax Rate**

Every fall, the Department of Revenue Administration (DRA) compiles all the information necessary to certify property tax rates for each municipality, reviewing all appropriations voted on in the spring and all revenues expected. That information is then used in the formula below to calculate the local property tax rate:

Voted Appropriations *minus* All Other Revenue *divided by* Local Assessed Property Value = Rate

Multiply the rate by 1,000, and you get the property tax rate per \$1,000 of property value, which is how the rate is usually stated.

By law, the property tax bill must show the assessed value of the property along with the tax rates for each component of the tax: municipal, local education, state education, county and village district (if any). Most municipalities receive the certified tax rates from DRA by mid-November, issuing bills that are then due in December—quite a while after the adoption of the budgets that established the basis for those property tax bills.

The amount of money which must be raised through taxes—appropriations minus all other revenue expected to

be received—is the major factor which drives the property tax rate. The value of property is the basis on which the tax money to be raised is apportioned to each property owner.

# Appropriations and the Budget Process

Every property owner is responsible for paying a portion of the taxes necessary to operate various units of government (municipal, school district, county and village district, if any). Each municipality, school district, village district and county must draft a budget, hold public hearings on the proposal and submit the budget to the legislative body for adoption.

Who are these legislative bodies that approve the necessary appropriations? For a town, the town meeting is the legislative body which appropriates money to operate the town. The school district meeting does the same for the schools, and the village district meeting does the same for districts. For a city, or a town with a town council form of government, the council (or board of aldermen) votes on appropriations. The county delegation, comprising all the state representatives from the county, appropriates the money necessary to fund county government. These appropriations determine the amount of revenue that must eventually be raised by property taxes in order to fund municipal government, and each municipality's share of the school, state education and county budgets.

# Valuing Property— The Appraisal Process

Property taxes are based upon the appraised value of property as of April 1 of each year. This means that the property tax bill, generally due in December, reflects the value of property on the previous April 1. By law, it is the responsibility of the selectmen to annually determine the appraised

value of the property within the municipality as of April 1. Most, if not all, municipalities rely on professionally trained assessors to fulfill this statutory responsibility.

Valuing property for property tax purposes is an ongoing process. Periodically, each municipality conducts a full revaluation of all property within the municipality. During a full revaluation, property is physically reviewed and then valued based upon the sale prices of other comparable properties or other approved appraisal methods. The goal of a revaluation is to appraise property at its "full and true" value, often referred to as "market" value.

A complete revaluation establishes base year property values, but is costly and time consuming and, consequently, is not conducted every year. In the years following a revaluation, assessors perform updates in order to maintain proportionality between the properties in the municipality. They add to the tax rolls what are known as "pick-ups," for example, new construction and other changes to properties. Depending on the amount of change reflected in recent sales prices and other market conditions, assessors may perform statistical updates, where values are adjusted either up or down based on market data, using a process beyond the scope of this article.

...assessors strive to ensure that property within the municipality is appraised proportionally as required by the New Hampshire Constitution, so that each property owner bears their proportionate share of the property tax based upon the value of their property—no more and no less.

Through revaluations and updates, assessors strive to ensure that property within the municipality is appraised **proportionally** as required by the New Hampshire Constitution, so that each property owner bears their proportionate share of the property tax based upon the value of their property—no more and no less.

## **Proportionality**

A frequent area of misunderstanding is the importance of assessing property values proportionally. It is not as important whether property is assessed at, above or below market value, as it is that values are proportional.

To explain the concept of proportionality, let's look at the examples below. For the following scenarios, there are only two taxable properties in the town, the properties are very similar

in all respects, and the legislative body has approved a \$10,000 budget to fund town services, all of which will come from property taxation.

Scenario 1: Both properties have a market value of \$250,000 as well as an assessed value of \$250,000, for a total town-wide assessed value of \$500,000. With taxes to be raised of \$10,000, the tax rate would be \$20 per \$1,000 of valuation (10,000 ÷ 500,000 x 1,000). Since there are only two properties and they have the same assessed value, the tax burden would be shared equally: each property would owe \$5,000 in property taxes.

Scenario 2: The town budget remains the same at \$10,000, but the market has declined since last year so that the *market* value of each property is now \$225,000. However, the *assessed* value

on each property remains unchanged at \$250,000. What is the impact of over-assessing these properties compared to market value? None—there is no tax impact, because the **proportionality** between the properties did not change; both properties declined in market value by the same amount. With taxes to be raised of \$10,000 and a town-wide assessed value of \$500,000, the tax rate would remain \$20 per \$1,000 of valuation and each property would again owe \$5,000 in property taxes.

Scenario 3: The outcome is the same when the market value of the properties increases above the assessed value, in this case to \$275,000.

These three scenarios demonstrate that it is not as important that the assessed value of each property is at, above or below market value, as that the assessed value of the two properties remains **proportional**. In this simple example, because the assessed value of the properties remained proportional, each property's share of the tax burden was 50 percent, or \$5,000, regardless of how the assessed values compared to market value.

What happens when one of these properties changes in value, but the other does not? Assume the market value of one of the properties dropped while the other property maintained its value, such as happened several years ago when the market for condominiums fell sharply. The condo, which once had a market value of \$250,000, now has a market value of \$200,000. If the assessed value of the condo remains at \$250,000, both of these properties still would owe \$5,000 in property taxes, even though the market value of the condo is \$50,000 lower. This would leave the condo owner paying more than his or her fair share of the tax burden because the market value of the condo is less than the market

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MARKI ASSESS TAX RA				TOTAL
MARK	ET VALUE	\$225,000	\$225,000	\$450,000
ASSESS	SED VALUE	\$250,000	\$250,000	\$500,000
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MARK ASSESS		PLOS SIGNAL SERVICES	100 100 100 100 100 100 100 100 100 100	TOTAL
MARK	ET VALUE	\$275,000	\$275,000	\$550,000
ASSES	SED VALUE	\$250,000	\$250,000	\$500,000
TAX RA	ATE	\$20/\$1,000 of value	\$20/\$1,000 of value	
TAX BI	LL	\$5,000	\$5,000	\$10,000

# PROPERTY TAX from page 11

value of the other property. Assessors can correct this lack of proportionality by using a statistical update. The assessor reduces the assessed value of the condo to reflect its drop in market value and to make it proportional to the other property. Now, both properties will be assessed at market value and both will pay only their proportionate share of the tax burden.

# **The Assessing Process**

The assessing process includes the application of statutory exemptions and credits to the appraised values of properties. An exemption is a reduction in the appraised value of a particular property. A credit is a reduction from the tax bill on a particular property. The most common property tax exemptions are for property owned and used for governmental, religious, charitable, educational and other special purposes (for example, the solar exemption), as well as exemptions for elderly homeowners. The most common property tax credit is for veterans and their surviving spouses.

One of the misconceptions about property tax exemptions and credits is the effect that these have on the amount of taxes to be raised. Granting exemptions and credits for any purpose does not change the amount of property taxes that need to be raised—it merely shifts the responsibility for payment. While the exemption may benefit a particular property or one segment of the population, it will lower the tax base, resulting in a higher tax rate and increased taxes for those properties not eligible for the exemption. The same is true with property tax credits: if one property qualifies for a credit and, therefore, pays less in property taxes, then the amount of that credit must be made up by the taxes assessed on other properties.

# Does adding value to the property tax base bring in more tax revenue?

**Example 1:** What is the effect of adding property value in the municipality? Starting with the two properties each valued at \$250,000, assume now that improvements are made to one of the properties, for example, the addition of a two-car garage with a family room above, which adds \$50,000 to the value of the property. The assessors would add this "pick-up" to the tax base, resulting in a new total town-wide assessed value of \$550,000. With the town budget the same at \$10,000, the tax rate would decrease to \$18.18 per \$1,000 of value  $(10,000 \div 550,000 \times 1,000)$ . The unchanged property would see a decrease in its tax bill to \$4,545, while the property with the addition would now owe \$5,455, for a total of \$10,000 in property taxes.

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MARKET VALUE \$250,000		innicator temperated;	TOTAL	
MARKET VALUE	\$250,000	\$300,000	\$550,000	
ASSESSED VALUE	\$250,000	\$300,000	\$550,000	
TAX RATE	\$18.18/\$1,000 of value	\$18.18/\$1,000 of value		
TAX BILL	\$4,545	\$5,455	\$10,000	

**Example 2:** Assume that the two properties remain the same, and that a third, similar property is constructed. All three properties are assessed at \$250,000, which increases the total town-wide assessed value to \$750,000. The town budget remains at \$10,000 and the tax rate drops to \$13.33 per \$1,000 of valuation  $(10,000 \div 750,000 \times 1,000)$ . Each property owes one-third as its proportionate share, or \$3,333 in property taxes—but the total tax revenue received is still only \$10,000.

	1	1	1	
				TOTAL
MARKET VALUE	\$250,000	\$250,000	\$250,000	\$750,000
ASSESSED VALUE	\$250,000	\$250,000	\$250,000	\$750,000
TAX RATE	\$13.33/\$1,000 of value	\$13.33/\$1,000 of value	\$13.33/\$1,000 of value	
TAX BILL	\$3,333	\$3,333	\$3,333	\$10,000

As demonstrated by these two examples, new construction (a strip mall, commercial building, residential improvements, etc.) does not result in additional property tax revenue to the municipality. The amount of property tax revenue to be raised is always based upon the appropriations approved during the budget process—in these cases, \$10,000. Expanding the tax base by adding the value of new construction does not generate additional tax revenue. If appropriations remain level, increasing values will only cause a decrease in the tax rate.

Similarly, if a property tax exemption or credit is **eliminated**, it does not result in additional property tax revenue to the municipality. Rather, as demonstrated in the examples in the sidebar on the previous page, it *increases* the tax base, which *lowers* the tax rate and *reduces* the tax burden on other properties.

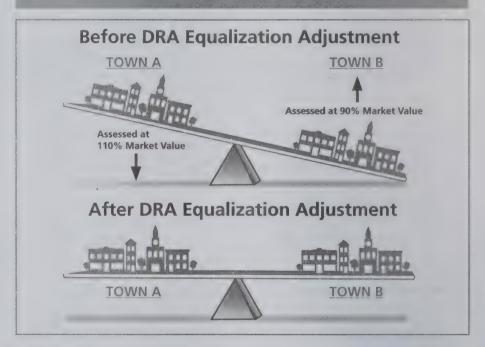
## **The Equalization Process**

Some municipalities may be assessing property close to market value, while others may be assessing above or below market value, all of which is permissible. However, to ensure that public taxes shared by municipalities, such as the state education tax, cooperative school district taxes and county taxes, are reasonably apportioned among municipalities, the playing field must be leveled. This is accomplished by the annual equalization process conducted by the DRA through which each municipality's assessed values are adjusted to reflect proportionality to other municipalities. This process involves a detailed study of property sales throughout the state, a comparison of those sales with the local property assessments, and an adjustment of the local assessed value up or down to achieve proportionality. The result is called the equalized assessed value.

Once the equalized value of property in each municipality has been determined, those shared taxes can be allocated based upon each municipality's proportionate share. For example, if the equalized value of the property in a particular municipality represents 15 percent of the total equalized property value in the entire county, then that municipality would be apportioned 15 percent of the county taxes to be raised. Once the dollar amount of that municipality's share of the county tax is known, the local assessed value is used to determine the tax rate and how much each individual property owner must pay.

# **Equalization Ratio**

No product of the equalization process is the determination of an equalization. Generally, the ratio shows the average level at which each municipality assessed property the previous year in comparison to full value. A ratio it would indicate that the municipality generally assessed property assessed property of full value, that is, below market value. A ratio would indicate that the municipality generally assessed property would indicate that the municipality generally assessed property would indicate that the municipality generally assessed property.



# What Will That Add to the Tax Rate?

Before property tax bills are even mailed, the process begins again in many municipalities, as governing bodies and budget committees deliberate on the budget recommendations that will be presented at the next annual meeting. A question often asked at this time is "How much will this add to the tax rate?" To provide a ballpark estimate of how much a certain item will cost on the tax rate, DRA came up with the "three-finger rule." Taking the prior year's local assessed property value and covering the right three digits with three fingers provides an estimate of the amount of money that represents \$1.00 on the tax rate. Covering the next digit

would represent 10 cents on the tax rate, and covering one more digit would be a penny on the tax rate. This works for estimating both a change in appropriations as well as a change in revenues.

For example, in a municipality with \$1,400,000,000 of assessed value, \$1.4 million would be approximately \$1.00 on the tax rate; \$140,000 would be about \$.10; and \$14,000 would be about a penny. So, if a particular item, such as a new police cruiser, is estimated to cost \$28,000, then, in this particular municipality, it would mean about \$.02 on the tax rate.

Remember, the amount is different for each municipality depending on

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the net local assessed valuation. Also recognize that this is a rough estimate since it is based upon the prior year's assessed valuation, a value that will change as of April 1. But the three-finger rule certainly provides a reasonable estimate of whether a particular appropriation, or an anticipated change in revenue, will result in pennies—or dollars—on the tax rate.

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# What will it cost on the tax rate? — The Three-Finger Rule —

Sample Town: Assessed Value of \$1,400,000,000



\$1.00 on the tax rate = \$1,400,000





\$.10 on the tax rate = \$140,000





\$.01 on the tax rate = \$14,000



POLICE CRUISER

(\$.02 on the tax rate for a \$28,000 police cruiser)

# **TOWN MEETING NOTES**



Printed by:

# LIEBL PRINTING COMPANY

15 Forbes Hill Road, Colebrook, NH 03576 Tel: (603) 237-8650 Fax: (603) 237-4218 www.lieblprinting.com